Hearing Date: January 21, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 155 North Wacker Drive Chicago, Illinois 60606 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP Four Times Square New York, New York 10036 Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al., Reorganized Debtors

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

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DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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REORGANIZED DEBTORS' OMNIBUS REPLY IN SUPPORT OF FORTIETH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED, (II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B) CLAIMS TO BE FURTHER MODIFIED, (C) OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

("REORGANIZED DEBTORS' OMNIBUS REPLY IN SUPPORT OF FORTIETH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Omnibus Reply In Support Of Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection" or the "Objection"), <sup>1</sup> and respectfully represent as follows:

- 1. The Reorganized Debtors filed the Fortieth Omnibus Claims Objection on December 21, 2009, seeking entry of an order (a) disallowing and expunging certain Claims because they (i) assert liabilities and dollar amounts that are not reflected on the Reorganized Debtors' books and records,<sup>2</sup> (ii) assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors as the result of cure payments that the Reorganized Debtors have made in connection with the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), or (iii) assert liabilities or dollar amounts that are not owed by the Reorganized Debtors because of cure payments that the Reorganized Debtors have made on account of a Contract Assumption, (b) modifying and allowing certain Claims, and (c) allowing certain Claims.
- 2. The Reorganized Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Fortieth Omnibus Claims Objection a personalized Notice

Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Fortieth Omnibus Claims Objection.

Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Fortieth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on January 14, 2010.

- 3. As of January 12, 2010 at 12:00 p.m. (prevailing Eastern time), the Reorganized Debtors had received eight responses (collectively, the "Responses") to the Fortieth Omnibus Claims Objection, covering nine Claims in the aggregate. Attached hereto as Exhibit A is a chart summarizing each of the Responses and listing the nine Claims for which a Response was filed. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered on December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the nine Claims covered by the Responses will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.
- 4. In addition, the Reorganized Debtors are withdrawing the Fortieth Omnibus Claims Objection with respect to proof of claim number 7506 filed by AT&T Corporation.
- 5. Attached hereto as <u>Exhibit B</u> is a revised proposed order (the "Revised Proposed Order")<sup>3</sup> in respect of the Fortieth Omnibus Claims Objection which reflects the adjournment of the hearings on the Claims for which Responses were filed. Such adjournment

Attached hereto as <u>Exhibit C</u> is a copy of the Revised Proposed Order marked to show revisions to the form of proposed order that was submitted with the Fortieth Omnibus Claims Objection.

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will be without prejudice to the Reorganized Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

- 6. In addition to the Responses, the Reorganized Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested in the Fortieth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Reorganized Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.
- 7. Except for those Claims with respect to which the hearings have been adjourned to future dates, the Reorganized Debtors believe that the Revised Proposed Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Reorganized Debtors and enter the Revised Proposed Order.

WHEREFORE the Reorganized Debtors respectfully request that this Court (a) enter the Revised Proposed Order, (b) adjourn the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) grant the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York January 20, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., <u>et al.</u>, Reorganized Debtors

# Exhibit A

### Exhibit A

### In re DPH Holdings Corp., et al., Case No. 05-44481 (RDD)

# Responses To The Reorganized Debtors' Fortieth Omnibus Claims Objection (the "Objection") Organized By Respondent<sup>1</sup>

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
1.	Hitachi Chemical (Singapore) Pte. Ltd. (Docket No. 19311)	416	Hitachi Chemical (Singapore) Pte. Ltd (f/k/a Hitachi Chemical Asia-Pacific Pte. Ltd. "HCS") disagrees with the Reorganized Debtors' Objection to modify and allow proof of claim no. 416. HCS asserts that its claim should not be transferred from the estate of Delphi Corporation to the estate of Delphi Automotive, LLC.	Exhibit F Claims (Objected-To Claims To Be Modified And Allowed)	Adjourn
2.	Wilmington Trust Company (Docket No. 19312)	10271	Wilmington Trust Company, an indenture trustee ("WTC"), disagrees with the Reorganized Debtors' Objection to allow proof of claim no. 10271. WTC has no objection to the allowance of claim no. 10271, but expressly reserves all rights in connection with the proof, allowance and payment of the claim.	Exhibit G Claims (Allowed Claims)	Adjourn
3.	Skokie Castings, Inc. (f/k/a Castwell Products, Inc.) (Docket No. 19317)	1771	Skokie Castings, Inc. ("Skokie Castings" f/k/a Castwell Products, Inc.) disagrees with the Reorganized Debtors' Objection to modify and allow proof of claim no. 1771. Skokie Castings asserts that it has not received a cure payment of \$10,000.00, which forms the basis for the proposed reduction of the claim from \$188,429.84 to	Exhibit D Claims (Partially Satisfied Claims)	Adjourn

This chart reflects all Responses received by the Reorganized Debtors as of January 20, 2010 at 12:00 p.m. (prevailing Eastern time).

<sup>&</sup>lt;sup>2</sup> This chart reflects all resolutions or proposals as of January 20, 2010 at 12:00 p.m. (prevailing Eastern time).

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	RESPONSE	Proof of Claim Nos.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
			\$178,429.84. Accordingly, Skokie Casting seeks to have proof of claim no. 1771 allowed in the amount of \$188,429.84.		
4.	Twin Corporation (Docket No. 19318)	8523	Twin Corporation ("Twin") disagrees with the Reorganized Debtors' Objection to further modify and allow proof of claim no. 8523 in the amount of \$25,649.26. Twin asserts that its properly filed claim serves as sufficient evidence of the validity and amount of its claim. Twin asserts that the claim should be allowed in the asserted amount of \$56,537.23.	Exhibit E Claims (Claims To Be Further Modified)	Adjourn
5.	UPG De Mexico S De Rl De Cv (Docket No. 19327)	13546	UPG De Mexico S De Rl De Cv ("UPG") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of claim no. 13546. UPG files a precautionary response seeking to adjourn any hearing on claim no. 13546 while the Reorganized Debtors and UPG finalize a global settlement regarding all UPG claims.	Exhibit C Claims (Objected-To Claims To Be Disallowed)	Adjourn
6.	Goodyear Canada, Inc. (Docket No. 19328)	7325	Goodyear Canada, Inc. ("Goodyear") disagrees with the Reorganized Debtors' Objection to further modify and allow proof of claim no. 7325. Goodyear asserts that it has not received a cure payment of \$15,872.00, which forms the basis for the proposed reduction of the claim from \$363,079.29 to \$347,207.29. Accordingly, Goodyear seeks to have proof of claim no. 7325 allowed in the amount of \$363,079.29 until the cure payment is received.	Exhibit E Claims (Claims To Be Further Modified)	Adjourn
7.	Deutsche Bank Securities Inc. (Docket No. 19329)	14664	Deutsche Bank Securities Inc. ("DBSI") disagrees with the Reorganized Debtors' Objection to modify and allow proof of claim no. 14664. DBSI asserts that the claim no. 14664 should be allowed in the amount of \$2,201,257.72.	Exhibit D Claims (Partially Satisfied Claims)	Adjourn

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	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
8.	Henkel Corporation and Henkel Electronics (Docket No. 19332)	10656, 10681	Henkel Corporation and Henkel Electronics (collectively, "Henkel") disagree with the Reorganized Debtors' Objection to modify and allow proofs of claim nos. 10656 and 10681. Henkel files a precautionary response seeking to adjourn any hearing on claim nos. 10656 and 10681 while the Reorganized Debtors and Henkel complete a global settlement regarding all Henkel claims.	Exhibit F Claims (Objected-To Claims To Be Modified And Allowed)	Adjourn

# Exhibit B

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED, (II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B) CLAIMS TO BE FURTHER MODIFIED, AND (C) OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

#### ("FORTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection" or the "Objection") of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December 21, 2009; and upon the record of the hearing held on the Fortieth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Fortieth Omnibus Claims Objection.

### IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

- A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, G, H-1, H-2, H-3, H-4, and H-5 hereto was properly and timely served with a copy of the Fortieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Fortieth Omnibus Claims Objection, and notice of the deadline for responding to the Fortieth Omnibus Claims Objection. No other or further notice of the Fortieth Omnibus Claims Objection is necessary.
- B. This Court has jurisdiction over the Fortieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Fortieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Fortieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- C. The Claims listed on Exhibit A assert liabilities or dollar amounts for which the Debtors are not liable and that are not owing pursuant the Reorganized Debtors' books and records (the "Exhibit A Claims").
- D. The Claims listed on Exhibit B assert liabilities and dollar amounts for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit B Claims").

- E. The Claims listed on Exhibit C assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit C Claims").
- F. The Claims listed on Exhibit D assert liabilities or dollar amounts that have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow each such Claim either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit D Claims").
- G. The Claims listed on Exhibit E assert liabilities or dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to further modify and allow each such Claim either because the amounts, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit E Claims").
- H. The Claims listed on Exhibit F assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow such claims either because the amount, class, and the Debtor against which the

Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit F Claims").

- I. The Claims listed on Exhibit G assert liabilities or dollar amounts that the Reorganized Debtors propose to allow either because the proposed allowed amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit G Claims").
- J. <u>Exhibit I</u> hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on <u>Exhibits D</u>, <u>E</u>, <u>F</u>, and <u>G</u>. <u>Exhibit J</u> sets forth each of the Claims referenced on <u>Exhibits A</u>, <u>B</u>, <u>C</u>, <u>D</u>, <u>E</u>, <u>F</u>, and <u>G</u> in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

- 1. Each Exhibit A Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.
- 2. Each Exhibit B Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
- 3. Each Exhibit C Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.
- 4. Each Exhibit D Claim listed on Exhibit D hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed"

column of Exhibit D and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims are deemed withdrawn.

- 5. Each Exhibit E Claim listed on Exhibit E hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit E and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims are deemed withdrawn.
- 6. Each Exhibit F Claim listed on Exhibit F hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit F and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims are deemed withdrawn.
- 7. Each Exhibit G Claim listed on Exhibit G hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims are deemed withdrawn.
- 8. With respect to each Claim for which a Response to the Fortieth Omnibus Claims Objection has been filed and served, as listed on Exhibits H-1, H-2, H-3, H-4, and H-5, and which Response has not been resolved by the parties, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Reorganized Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Reorganized Debtors' right to assert that any such Response was untimely or otherwise deficient under the Claims Objection Procedures Order.

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9. Entry of this order is without prejudice to the Reorganized Debtors' rights

to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further

object to Claims that are the subject of the Fortieth Omnibus Claims Objection except as such

claims may have been settled and allowed.

10. This Court shall retain jurisdiction over the Reorganized Debtors and the

holders of Claims subject to the Fortieth Omnibus Claims Objection to hear and determine all

matters arising from the implementation of this order.

11. Each of the objections by the Reorganized Debtors to each Claim

addressed in the Fortieth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D,

<u>E</u>, <u>F</u>, and <u>G</u> constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014.

This order shall be deemed a separate order with respect to each Claim that is the subject of the

Fortieth Omnibus Claims Objection. Any stay of this order shall apply only to the contested

matter which involves such Claim and shall not act to stay the applicability or finality of this

order with respect to the other contested matters covered hereby.

12. Kurtzman Carson Consultants LLC is hereby directed to serve this order,

including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York

January \_\_\_\_\_, 2010

UNITED STATES BANKRUPTCY JUDGE

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# EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)

| CREDITOR'S NAME AND ADDRESS   | CLAIM<br>NUMBER | ASSERTED<br>CLAIM AMOUNT   |  | DATE<br>FILED | DOCKETED<br>DEBTOR                          |
|---|-----------------|--|--|---------------|---|
| COLLINS & AIKMAN<br>RICK ONISKO<br>26533 EVERGREEN<br>SOUTHFIELD, MI 48076  | 15339           | Secured:<br>Priority:<br>Administrative:<br>Unsecured:<br>Total: | \$1,481,668.72<br>\$1,481,668.72             | 07/31/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640) |
| HURST BYRON G C/O DAVID R SALYER ESQ E S GALLON & ASSOCIATES 40 WEST 4TH ST STE 2200 DAYTON, OH 45402             | 2285            | Secured: Priority: Administrative: Unsecured: Total:             | \$10,000.00<br>\$10,000.00                   | 03/14/2006    | DELPHI CORPORATION<br>(05-44481)            |
| VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES MATTHEW PAROLY 999 REPUBLIC DR ALLEN PARK, MI 48101 | 12391           | Secured:<br>Priority:<br>Administrative:<br>Unsecured:<br>Total: | \$148,049.72<br>\$211,457.85<br>\$359,507.57 | 07/28/2006    | DELPHI CORPORATION<br>(05-44481)            |

Total: 3 \$1,851,176.29

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| CREDITOR'S NAME AND<br>ADDRESS  | CLAIM<br>NUMBER | ASSERTED<br>CLAIM AMOUNT   | DATE<br>FILED | DOCKETED<br>DEBTOR   |
|---|-----------------|--|---------------|--|
| AGAPE PLASTICS INC EFT<br>O 11474 FIRST AVE NW<br>GRAND RAPIDS, MI 49544  | 3964            | Secured: Priority: Administrative: Unsecured: \$12,56                | <del></del>   | DELPHI CORPORATION<br>(05-44481)                           |
| AMERICAN TECHNICAL CERAMICS 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102   | 3358            | Secured: Priority: Administrative: Unsecured: \$11,21                | <del></del>   | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| AMG INDUSTRIES INC<br>200 COMMERCE DR<br>MT VERNON, OH 43050  | 5252            | Secured: Priority: Administrative: Unsecured: \$1,88                 | <del></del>   | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| ARGO PARTNERS<br>12 W 37TH ST 9TH FL<br>NEW YORK, NY 10018  | 7657            | Secured: Priority: Administrative: Unsecured: \$11,08                | <del></del>   | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| ASM CAPITAL II LP<br>7600 JERICHO TURNPIKE STE 302<br>WOODBURY, NY 11797  | 5427            | Secured: Priority: Administrative: Unsecured: \$31,35                |               | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| AUMA TEC SA DE CV<br>C/O MICHAEL G CRUSE<br>WARNER NORCROSS & JUDD LLP<br>2000 TOWN CENTER STE 2700<br>SOUTHFIELD, MI 48075 | 10383           | Secured: Priority: Administrative: Unsecured: \$33,41 Total: \$33,41 |               | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| BASF MEXICANA SA DE CV<br>MS LAURA RANGEL<br>AMERICAN POSTAL CENTER<br>501 N BRIDGE ST<br>HIDALGO, TX 78557                 | 6333            | Secured: Priority: Administrative: Unsecured: \$51,58                | —             | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| BOURNS INC<br>ATTN MARY RODGERS<br>1200 COLUMBIA AVE<br>RIVERSIDE, CA 92507   | 6683            | Secured: Priority: Administrative: Unsecured: \$43,85                | <del></del>   | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |

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| CREDITOR'S NAME AND<br>ADDRESS   | CLAIM<br>NUMBER | ASSERTED<br>CLAIM AMOU                               | NT                           | DATE<br>FILED | DOCKETED<br>DEBTOR                             |
|--|-----------------|--|------------------------------|---------------|--|
| CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309   | 5083            | Secured: Priority: Administrative: Unsecured: Total: | \$849.39<br>\$849.39         | 05/08/2006    | DELPHI CORPORATION<br>(05-44481)               |
| CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309   | 5084            | Secured: Priority: Administrative: Unsecured: Total: | \$1,370.20<br>\$1,370.20     | 05/08/2006    | DELPHI CORPORATION<br>(05-44481)               |
| CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309   | 5085            | Secured: Priority: Administrative: Unsecured: Total: | \$1,011.99<br>\$1,011.99     | 05/08/2006    | DELPHI CORPORATION<br>(05-44481)               |
| CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309   | 5087            | Secured: Priority: Administrative: Unsecured: Total: | \$31,423.21<br>\$31,423.21   | 05/08/2006    | DELPHI CORPORATION<br>(05-44481)               |
| CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309   | 5086            | Secured: Priority: Administrative: Unsecured: Total: | \$7,831.58<br>\$7,831.58     | 05/08/2006    | DELPHI CORPORATION<br>(05-44481)               |
| COMMERCIAL PACKAGING INC<br>6548 W HIGGINS<br>CHICAGO, IL 60656-2161   | 3304            | Secured: Priority: Administrative: Unsecured: Total: | \$230.00<br>\$230.00         | 04/28/2006    | DELPHI MECHATRONIC<br>SYSTEMS, INC. (05-44567) |
| COMPUTER PATENT ANNUITIES LP GILL DAVID ACCOUNTS RECEIVABLE MANAGER CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS | 15379           | Secured: Priority: Administrative: Unsecured: Total: | \$617,204.24<br>\$617,204.24 | 07/31/2006    | DELPHI<br>TECHNOLOGIES, INC<br>(05-44554)      |

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| CREDITOR'S NAME AND ADDRESS   | CLAIM<br>NUMBER | ASSERTE<br>CLAIM AMO                                 |  | DATE<br>FILED | DOCKETED<br>DEBTOR   |
|---|-----------------|--|--|---------------|--|
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 | 12668           | Secured: Priority: Administrative: Unsecured: Total: | \$184,138.31<br>\$184,138.31                               | 07/28/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| DEBT ACQUISITION COMPANY OF<br>AMERICA V LLC<br>1565 HOTEL CIRCLE S STE 310<br>SAN DIEGO, CA 92108  | 2117            | Secured: Priority: Administrative: Unsecured: Total: | \$4,381.59<br>\$4,381.59                                   | 02/27/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| EIMO AMERICAS<br>1551 SAWGRASS CORPORATE<br>PKWY<br>STE 300<br>SUNRISE, FL 33323  | 5887            | Secured: Priority: Administrative: Unsecured: Total: | \$184,673.70<br>\$184,673.70                               | 05/15/2006    | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| FREUDENBERG NOK GENERAL PARTNERSHIP RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226                 | 11603           | Secured: Priority: Administrative: Unsecured: Total: | \$358,851.00<br>\$80,742.02<br>\$60,066.20<br>\$499,659.22 | 07/27/2006    | DELPHI CORPORATION<br>(05-44481)                           |
| FREUDENBERG NOK INC RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226                                 | 11602           | Secured: Priority: Administrative: Unsecured: Total: | \$1,759.31<br>\$2,878.86<br>\$4,638.17                     | 07/27/2006    | DELPHI CORPORATION<br>(05-44481)                           |
| FREUDENBERG NONWOVENS LP<br>EFT<br>2975 PEMBROKE RD<br>HOPKINSVILLE, KY 42240   | 5463            | Secured: Priority: Administrative: Unsecured: Total: | \$17,971.26<br>\$17,971.26                                 | 05/10/2006    | DELPHI CORPORATION<br>(05-44481)                           |
| HAIN CAPITAL HOLDINGS LLC<br>ATTN GANNA LIBERCHUK<br>301 RTE 17 6TH FL<br>RUTHERFORD, NJ 07070  | 2020            | Secured: Priority: Administrative: Unsecured: Total: | \$131,166.32<br>\$131,166.32                               | 02/14/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |

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| CREDITOR'S NAME AND ADDRESS   | CLAIM<br>NUMBER | ASSEF<br>CLAIM A   |   | DATE<br>FILED | DOCKETED<br>DEBTOR                             |
|---|-----------------|--|---|---------------|--|
| HAIN CAPITAL HOLDINGS LLC<br>ATTN GANNA LIBERCHUK<br>301 RTE 17 6TH FL<br>RUTHERFORD, NJ 07070  | 16670           | Secured: Priority: Administrative: Unsecured: Total:             | \$822.47<br>\$822.47                      | 10/10/2005    | DELPHI CORPORATION<br>(05-44481)               |
| HAIN CAPITAL HOLDINGS LLC<br>ATTN GANNA LIBERCHUK<br>301 RTE 17 6TH FL<br>RUTHERFORD, NJ 07070  | 1565            | Secured: Priority: Administrative: Unsecured: Total:             | \$47,879.16<br>\$47,879.16                | 01/17/2006    | DELPHI CORPORATION<br>(05-44481)               |
| INTERNATIONAL RECTIFIER CORPORATION RICHARD BRUNETTE AND THERESA WARDLE SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071 | 14215           | Secured:<br>Priority:<br>Administrative:<br>Unsecured:<br>Total: | \$453.25<br>\$453.25                      | 07/31/2006    | DELPHI MECHATRONIC<br>SYSTEMS, INC. (05-44567) |
| KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701  | 16686           | Secured: Priority: Administrative: Unsecured: Total:             | \$61,091.71<br>\$61,091.71                | 10/10/2005    | DELPHI CORPORATION<br>(05-44481)               |
| KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701  | 16687           | Secured: Priority: Administrative: Unsecured: Total:             | \$84,902.01<br>\$84,902.01                | 10/10/2005    | DELPHI CORPORATION<br>(05-44481)               |
| KOKOMO GAS AND FUEL COMPANY JASON M TORF SCHIFF HARDIN LLP 6600 SEARS TOWER CHICAGO, IL 60606   | 11622           | Secured: Priority: Administrative: Unsecured: Total:             | \$248,629.34<br>\$248,629.34              | 07/27/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)    |
| LEXINGTON RUBBER GROUP INC<br>LEXINGTON CONNECTOR SEALS<br>1510 RIDGE RD<br>VIENNA, OH 44473-970  | 11924           | Secured:<br>Priority:<br>Administrative:<br>Unsecured:<br>Total: | \$28,390.99<br>\$52,411.01<br>\$80,802.00 | 07/28/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)    |

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| CREDITOR'S NAME AND<br>ADDRESS  | CLAIM<br>NUMBER |  | ASSERTED CLAIM AMOUNT        |            | DOCKETED<br>DEBTOR   |
|---|-----------------|--|------------------------------|------------|--|
| LINEAR TECHNOLOGY CORPORATION JAMES M SULLIVAN MCDERMOTT WILL & EMERY 50 ROCKEFELLER PLZ NEW YORK, NY 10020-1605  | 16681           | Secured:<br>Priority:<br>Administrative:<br>Unsecured:<br>Total: | \$116,070.80<br>\$116,070.80 | 10/13/2005 | DELPHI CORPORATION<br>(05-44481)                           |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601           | 7289            | Secured: Priority: Administrative: Unsecured: Total:             | \$104,313.33<br>\$104,313.33 | 06/01/2006 | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601              | 726             | Secured: Priority: Administrative: Unsecured: Total:             | \$10,022.00<br>\$10,022.00   | 11/21/2005 | DELPHI CORPORATION<br>(05-44481)                           |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601                         | 5970            | Secured: Priority: Administrative: Unsecured: Total:             | \$78,321.60<br>\$78,321.60   | 05/16/2006 | DELPHI CORPORATION<br>(05-44481)                           |
| LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS JEFFREY L CARESS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 | 15493           | Secured: Priority: Administrative: Unsecured: Total:             | \$5,762.88<br>\$5,762.88     | 07/31/2006 | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| LONGACRE MASTER FUND LTD<br>VLADIMIR JELISAVCIC<br>810 SEVENTH AVE 33RD FL<br>NEW YORK, NY 10019  | 1898            | Secured: Priority: Administrative: Unsecured: Total:             | \$3,086.40<br>\$3,086.40     | 02/08/2006 | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| LONGACRE MASTER FUND LTD<br>VLADIMIR JELISAVCIC<br>810 SEVENTH AVE 33RD FL<br>NEW YORK, NY 10019  | 1902            | Secured: Priority: Administrative: Unsecured: Total:             | \$3,190.40<br>\$3,190.40     | 02/08/2006 | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |

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| CREDITOR'S NAME AND ADDRESS  | CLAIM<br>NUMBER | ASSERT<br>CLAIM AM                                   |                              | DATE<br>FILED | DOCKETED<br>DEBTOR   |
|--|-----------------|--|------------------------------|---------------|--|
| LONGACRE MASTER FUND LTD<br>VLADIMIR JELISAVCIC<br>810 SEVENTH AVE 33RD FL<br>NEW YORK, NY 10019             | 1907            | Secured: Priority: Administrative: Unsecured: Total: | \$6,425.10<br>\$6,425.10     | 02/08/2006    | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| LONGACRE MASTER FUND LTD<br>VLADIMIR JELISAVCIC<br>810 SEVENTH AVE 33RD FL<br>NEW YORK, NY 10019             | 1901            | Secured: Priority: Administrative: Unsecured: Total: | \$3,190.40<br>\$3,190.40     | 02/08/2006    | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| MACAUTO USA INC<br>80 EXCEL DR<br>ROCHESTER, NY 14621  | 9431            | Secured: Priority: Administrative: Unsecured: Total: | \$961,318.16<br>\$961,318.16 | 07/13/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)                |
| MANDO AMERICA CORPORATION<br>SKYE SUH PLC<br>32000 NORTHWESTERN HWY STE<br>260<br>FARMINGTON HILLS, MI 48334 | 1569            | Secured: Priority: Administrative: Unsecured: Total: | \$291,268.45<br>\$291,268.45 | 01/17/2006    | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| NATIONAL SEMICONDUCTOR<br>CORP<br>2900 SEMICONDUCTOR DR. G2 335<br>SANTA CLARA, CA 95051                     | 5390            | Secured: Priority: Administrative: Unsecured: Total: | \$995.20<br>\$995.20         | 05/09/2006    | DELPHI CORPORATION<br>(05-44481)                           |
| NISSAN TRADING CORP USA<br>ATTN ALAN KALB<br>34405 W 12 MILE RD STE 225<br>FARMINGTON HILLS, MI 48331        | 293             | Secured: Priority: Administrative: Unsecured: Total: | \$1,288.76<br>\$1,288.76     | 11/03/2005    | DELCO ELECTRONICS<br>OVERSEAS<br>CORPORATION<br>(05-44610) |
| OETIKER INC<br>3305 WILSON ST<br>MARLETTE, MI 48453-0217   | 722             | Secured: Priority: Administrative: Unsecured: Total: | \$12,643.20<br>\$12,643.20   | 11/21/2005    | DELPHI CORPORATION<br>(05-44481)                           |
| PLAINFIELD MOLDING INC<br>24035 RIVER WALK CT<br>PLAINFIELD, IL 60544  | 12439           | Secured: Priority: Administrative: Unsecured: Total: | \$15,964.33<br>\$15,964.33   | 07/28/2006    | DELPHI MECHATRONIC<br>SYSTEMS, INC. (05-44567)             |

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| CREDITOR'S NAME AND<br>ADDRESS  | CLAIM<br>NUMBER | ASSERTED<br>CLAIM AMOUNT                             |   | DATE<br>FILED | DOCKETED<br>DEBTOR                             |
|---|-----------------|--|---|---------------|--|
| RICHCO INC<br>8145 RIVER DR<br>MORTON GROVE, IL 60053   | 520             | Secured: Priority: Administrative: Unsecured: Total: | \$193.34<br>\$193.34                        | 11/14/2005    | DELPHI CORPORATION<br>(05-44481)               |
| SHIN ETSU POLYMER AMERICA<br>INC<br>5600 MOWRY SCHOOL RD STE 320<br>NEWARK, CA 94560  | 11596           | Secured: Priority: Administrative: Unsecured: Total: | \$20,393.52<br>\$20,393.52                  | 07/27/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)    |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 | 11706           | Secured: Priority: Administrative: Unsecured: Total: | \$25,011.37<br>\$210,932.12<br>\$235,943.49 | 07/27/2006    | DELPHI CORPORATION<br>(05-44481)               |
| SUMIDA TRADING PTE LTD<br>996 BENDERMEER RD<br>NO 04 05 TO 06339944<br>SINGAPORE  | 2215            | Secured: Priority: Administrative: Unsecured: Total: | \$2,499.20<br>\$2,499.20                    | 03/08/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)    |
| THE FURUKAWA ELECTRIC CO<br>LTD<br>C/O PENN AYERS BUTLER ESQ<br>SQUIRE SANDERS & DEMPSEY LLP<br>600 HANSEN WY<br>PALO ALTO, CA 94304-1043                             | 16555           | Secured: Priority: Administrative: Unsecured: Total: | \$48,067.68<br>\$48,067.68                  | 02/26/2007    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640)    |
| THERMOTECH SA DE CV<br>1302 S 5TH ST<br>HOPKINS, MN 55343   | 6096            | Secured: Priority: Administrative: Unsecured: Total: | \$14,647.45<br>\$14,647.45                  | 05/16/2006    | DELPHI MECHATRONIC<br>SYSTEMS, INC. (05-44567) |
| THIERICA INC<br>900 CLANCY AVE NE<br>GRAND RAPIDS, MI 49503   | 11536           | Secured: Priority: Administrative: Unsecured: Total: | \$4,591.80<br>\$4,591.80                    | 07/27/2006    | DELPHI MECHATRONIC<br>SYSTEMS, INC. (05-44567) |

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## EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

| CREDITOR'S NAME AND ADDRESS  | CLAIM  | ASSERTED   |                            | DATE       | DOCKETED                                    |
|--|--------|--|----------------------------|------------|---|
|  | NUMBER | CLAIM AMOUNT   |                            | FILED      | DEBTOR                                      |
| TR BUTTERFIELD TRAIL CORP NDH PROPERTY MANAGEMENT SERVICES 7400 VISCOUNT STE 240 EL PASO, TX 79925 | 12342  | Secured: Priority: Administrative: Unsecured: Total: | \$32,627.13<br>\$32,627.13 | 07/28/2006 | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640) |

Total: 52 \$4,380,909.06

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# EXHIBIT C - EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED)

| CREDITOR'S NAME AND ADDRESS  | CLAIM<br>NUMBER | ASSER<br>CLAIM AN                                    |                              | DATE<br>FILED | DOCKETED<br>DEBTOR               |
|--|-----------------|--|------------------------------|---------------|----------------------------------|
| AMERICAN AIKOKU ALPHA INC ATTN GARY VIST ESQ C/O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262 | 16796           | Secured: Priority: Administrative: Unsecured: Total: | \$429,525.84<br>\$429,525.84 | 01/29/2008    | DELPHI CORPORATION<br>(05-44481) |

Total: 1 \$429,525.84

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  |                | ,               |  | CLAIM AS ALI                    | LOWED          |                 |   |
|---|--|----------------|-----------------|--|---------------------------------|----------------|-----------------|---|
| Claim: 2468  Date Filed: 04/03/2006  Docketed Total: \$517,747.63  Filing Creditor Name:  3M COMPANY  OFFICE OF GENERAL COUNSEL  BLDG 220 9E 02 | Claim Holder Name  3M COMPANY  OFFICE OF GENERAL C BLDG 220 9E 02  ST PAUL, MN 55144 | OUNSEL         | Docketed Total: | \$517,747.63                                     |                                 |                | Allowed Total:  | \$434,298.11  |
| ST PAUL, MN 55144   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$517,747.63<br>\$517,747.63 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$434,298.11<br><b>\$434,298.11</b> |
| Claim: 16370  Date Filed: 10/16/2006  Docketed Total: \$1,059,143.24  Filing Creditor Name:  A BERGER PRECISION LTD                             | Claim Holder Name  LONGACRE MASTER FU 810 SEVENTH AVE 33RU NEW YORK, NY 10019        |                | Docketed Total: | \$1,059,143.24                                   |                                 |                | Allowed Total:  | \$1,058,927.24  |
| 28 REGAN RD<br>BRAMPTON, ON L7A 1A7<br>CANADA   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,059,143.24               | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,058,927.24                      |
|   |  |                |                 | \$1,059,143.24                                   |                                 |                |                 | \$1,058,927.24  |
| Claim: 1741  Date Filed: 02/01/2006  Docketed Total: \$1,669,714.54  Filing Creditor Name:  ALLEGRO MICRO SYSTEMS INC  115 NORTHEAST CUTOFF     | Claim Holder Name ALLEGRO MICRO SYSTI 115 NORTHEAST CUTO WORCESTER, MA 01615         | FF             | Docketed Total: | \$1,669,714.54                                   |                                 |                | Allowed Total:  | \$1,444,523.00  |
| WORCESTER, MA 01615   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$1,669,714.54               | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,444,523.00                      |
|   |  |                |                 | \$1,669,714.54                                   |                                 |                |                 | \$1,444,523.00  |
| Claim: 8455  Date Filed: 06/23/2006  Docketed Total: \$171,798.50  Filing Creditor Name:  ALMETALS CO 51035 GRAND RIVER                         | Claim Holder Name ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393                      |                | Docketed Total: | \$171,798.50                                     |                                 |                | Allowed Total:  | \$2,384.41  |
| WIXOM, MI 48393   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$171,798.50                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,384.41                          |
|   |  |                |                 | \$171,798.50                                     |                                 |                |                 | \$2,384.41  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET  |                                |                 |  | CLAIM AS ALI                    | LOWED          |                 |  |
|--|--|--------------------------------|-----------------|--|---------------------------------|----------------|-----------------|--|
| Claim: 12159  Date Filed: 07/28/2006  Docketed Total: \$7,450.00  Filing Creditor Name:  ALPHA PRODUCTS INC  351 IRVING DR   | Claim Holder Name  ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030   |                                | Docketed Total: | \$7,450.00                                   |                                 |                | Allowed Total:  | \$3,725.00                                   |
| OXNARD, CA 93030   | <u>Case Number*</u><br>05-44567  | <u>Secured</u>                 | Priority        | <u>Unsecured</u><br>\$7,450.00<br>\$7,450.00 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,725.00<br>\$3,725.00 |
| Claim: 9151  Date Filed: 07/10/2006  Docketed Total: \$925,476.40  Filing Creditor Name:  ARC AUTOMOTIVE INC  1729 MIDPARK RD  | Claim Holder Name  ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921                                    |                                | Docketed Total: | \$925,476.40                                 |                                 |                | Allowed Total:  | \$465,879.47                                 |
| KNOXVILLE, TN 37921  | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$925,476.40 | Priority        | <u>Unsecured</u><br>UNL                      | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$465,879.47             |
|  |  | \$925,476.40                   |                 | UNL  |                                 |                |                 | \$465,879.47                                 |
| Claim: 2343  Date Filed: 03/20/2006  Docketed Total: \$11,295.20  Filing Creditor Name:  ASM CAPITAL LP  7600 JERICHO TURNPIKE STE 302                                 | Claim Holder Name  ASM CAPITAL LP 7600 JERICHO TURNPIKE S WOODBURY, NY 11797                                 | TE 302                         | Docketed Total: | \$11,295.20                                  |                                 |                | Allowed Total:  | \$5,695.20                                   |
| WOODBURY, NY 11797   | <u>Case Number*</u><br>05-44640  | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$11,295.20              | <u>Case Number*</u><br>05-44640 | Secured        | Priority        | <u>Unsecured</u><br>\$5,695.20               |
|  |  |                                |                 | \$11,295.20                                  |                                 |                | _               | \$5,695.20                                   |
| Claim: 12195  Date Filed: 07/28/2006  Docketed Total: \$4,140,179.97  Filing Creditor Name:  ATEL LEASING CORPORATION  AS AGENT FOR CREDITOR  600 CALIFORNIA ST 6TH FL | Claim Holder Name  ATEL LEASING CORPORA' AGENT FOR CREDITOR 600 CALIFORNIA ST 6TH FI SAN FRANCISCO, CA 94108 | _                              | Docketed Total: | \$3,888,438.54                               |                                 |                | Allowed Total:  | \$177,355.57                                 |
| SAN FRANCISCO, CA 94108  | <u>Case Number*</u><br>05-44481  | <u>Secured</u><br>\$582,300.00 | <u>Priority</u> | <u>Unsecured</u><br>\$3,306,138.54           | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$177,355.57             |
|  |  | \$582,300.00                   |                 | \$3,306,138.54                               |                                 |                |                 | \$177,355.57                                 |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM AS DOCKETED**   |  |   | CLAIM AS AL                     | LOWED             |  |   |
|---|--|---|---------------------------------|-------------------|--|---|
| Claim Holder Name  LONGACRE MASTER FUND LTD  810 SEVENTH AVE 33RD FL  NEW YORK, NY 10019  | Docketed Total:  | \$662,721.49  |                                 |                   | Allowed Total:   | \$602,680.62  |
| <u>Case Number*</u> <u>Secur</u><br>05-44640  | red <u>Priority</u>  | \$662,721.49<br>\$662,721.49  | <u>Case Number*</u><br>05-44640 | <u>Secured</u>    | <u>Priority</u>  | <u>Unsecured</u><br>\$602,680.62<br>\$602,680.62        |
| Claim Holder Name  BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 | Docketed Total:<br>H   | \$874,448.21  |                                 |                   | Allowed Total:   | \$856,371.97  |
| 05-44640 \$   | 5299,723.41  | <u>Unsecured</u><br>\$574,724.80  | <u>Case Number*</u><br>05-44640 | <u>Secured</u>    | <u>Priority</u>  | <u>Unsecured</u><br>\$856,371.97                        |
| \$2   | 299,723.41   | \$574,724.80  |                                 |                   |  | \$856,371.97  |
| Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  | Docketed Total:  | \$714,065.68  |                                 |                   | Allowed Total:   | \$664,259.24  |
| <u>Case Number*</u> <u>Secure</u><br>05-44567   | red <u>Priority</u>  | <u>Unsecured</u><br>\$714,065.68<br><b>\$714,065.68</b>   | <u>Case Number*</u><br>05-44567 | <u>Secured</u>    | <u>Priority</u>  | <u>Unsecured</u><br>\$664,259.24<br><b>\$664,259.24</b> |
|   |  |   |                                 |                   |  | ,,  |
|   |  |   |                                 |                   |  |   |
|   | Claim Holder Name  LONGACRE MASTER FUND LTD  810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  Case Number* Secur 05-44640  Claim Holder Name  BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TF FL NEW YORK, NY 10081  Case Number* Secur 05-44640  \$  Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  Case Number* Secur | Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  Case Number* Secured Priority  Claim Holder Name  BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081  Case Number* Secured Priority  Claim Holder Name  Claim Holder Name  Contrarian Funds LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  Case Number* Secured Priority | Claim Holder Name               | Claim Holder Name | Claim Holder Name   LONGACRE MASTER FUND LTD   Docketed Total:   \$662,721.49   S10 SEVENTH AVE 33RD FL   NEW YORK, NY 10019 | Claim Holder Name                                       |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKET   |                |  |   | CLAIM AS ALI                    | OWED    |                 |   |
|---|---|----------------|--|---|---------------------------------|---------|-----------------|---|
| Claim: 12687  Date Filed: 07/28/2006  Docketed Total: \$1,510,230.74  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC  | Claim Holder Name  CONTRARIAN FUNDS LLC ASSIGNEE OF CADILLAC R PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENU                     | UBBER &        | Docketed Total:                          | \$1,510,230.74  |                                 |         | Allowed Total:  | \$918,818.26  |
| ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830  | GREENWICH, CT 06830 <u>Case Number*</u> 05-44640  | <u>Secured</u> | Priority<br>\$486,583.11<br>\$486,583.11 | <u>Unsecured</u><br>\$1,023,647.63<br><b>\$1,023,647.63</b> | <u>Case Number*</u><br>05-44640 | Secured | <u>Priority</u> | <u>Unsecured</u><br>\$918,818.26<br><b>\$918,818.26</b> |
| Claim: 10386  Date Filed: 07/24/2006  Docketed Total: \$315,699.49  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF COLUMBIA  INDUSTRIAL SALES CORP   | Claim Holder Name  CONTRARIAN FUNDS LLC ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP 411 W PUTNAM AVE STE 22 GREENWICH, CT 06830          |                | Docketed Total:                          | \$315,699.49  |                                 |         | Allowed Total:  | \$156,862.79  |
| 411 W PUTNAM AVE STE 225<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u>                          | <u>Unsecured</u><br>\$315,699.49<br>\$315,699.49            | <u>Case Number*</u><br>05-44640 | Secured | <u>Priority</u> | <u>Unsecured</u><br>\$156,862.79<br><b>\$156,862.79</b> |
| Claim: 12689  Date Filed: 07/28/2006  Docketed Total: \$176,114.66  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF FLOW DRY  TECHNOLOGY LTD  ATTN ALPA JIMENEZ  411 WEST PUTNAM AVENUE STE | Claim Holder Name  CONTRARIAN FUNDS LLC ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENU GREENWICH, CT 06830 |                | Docketed Total:                          | \$176,114.66  |                                 |         | Allowed Total:  | \$78,486.32   |
| 225<br>GREENWICH, CT 06830  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority<br>\$42,727.58<br>\$42,727.58   | <u>Unsecured</u><br>\$133,387.08<br><b>\$133,387.08</b>     | <u>Case Number*</u><br>05-44640 | Secured | <u>Priority</u> | <u>Unsecured</u><br>\$78,486.32<br><b>\$78,486.32</b>   |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| EXHIBIT D - EXHIBIT D CLAIM  CLAIM TO BE ALLOWED  | CLAIM AS DOCKI  |                |                                      |   | CLAIM AS AL                     | LOWED          |                 |  |
|---|---|----------------|--------------------------------------|---|---------------------------------|----------------|-----------------|--|
| Claim: 10388  Date Filed: 07/24/2006  Docketed Total: \$141,675.49  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF GEMINI PLASTICS                                     | Claim Holder Name  CONTRARIAN FUNDS L  ASSIGNEE OF GEMINI P  411 W PUTNAM AVE STE  GREENWICH, CT 06830  | LASTICS INC    | Docketed Total:                      | \$141,675.49  |                                 |                | Allowed Total:  | \$111,540.19                                     |
| INC<br>411 W PUTNAM AVE STE 225<br>GREENWICH, CT 06830  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u>                      | <u>Unsecured</u><br>\$141,675.49<br><b>\$141,675.49</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$111,540.19<br>\$111,540.19 |
| Claim: 9796  Date Filed: 07/18/2006  Docketed Total: \$572,033.91  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF HITCHINER  MANUFACTURING CO INC  ATTN ALPA JIMENEZ   | Claim Holder Name  CONTRARIAN FUNDS L  ASSIGNEE OF HITCHINI  MANUFACTURING CO I  ATTN ALPA JIMENEZ  411 W PUTNAM AVE ST.  GREENWICH, CT 06830 | ER<br>NC       | Docketed Total:                      | \$572,033.91  |                                 |                | Allowed Total:  | \$5,476.50                                       |
| 411 W PUTNAM AVE STE 225<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority<br>\$8,179.67<br>\$8,179.67 | <u>Unsecured</u><br>\$563,854.24<br>\$563,854.24        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,476.50                   |
| Claim: 12673  Date Filed: 07/28/2006  Docketed Total: \$73,596.89  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF OMRON  AUTOMOTIVE ELECTRONICS INC  ATTN ALPA JIMENEZ | Claim Holder Name  CONTRARIAN FUNDS L  ASSIGNEE OF OMRON  AUTOMOTIVE ELECTRO  ATTN ALPA JIMENEZ  411 WEST PUTNAM AVE  GREENWICH, CT 06830     | ONICS INC      | Docketed Total:                      | \$73,596.89   |                                 |                | Allowed Total:  | \$5,476.50<br>\$47,959.08                        |
| 411 WEST PUTNAM AVENUE STE<br>225<br>GREENWICH, CT 06830  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u>                      | <u>Unsecured</u><br>\$73,596.89<br><b>\$73,596.89</b>   | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$47,959.08<br>\$47,959.08   |
|   |   |                |                                      |   |                                 |                |                 |  |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| EXHIBIT D - EXHIBIT D CLAIR CLAIM TO BE ALLOWED   | CLAIM AS DOCKETE   |                |   |   | CLAIM AS ALI                    | LOWED          |                 |  |
|---|--|----------------|---|---|---------------------------------|----------------|-----------------|--|
| Claim: 9791  Date Filed: 07/18/2006  Docketed Total: \$299,745.20  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF SP DIV NMC LLC  CONTRARIAN FUNDS LLC             | Claim Holder Name  CONTRARIAN FUNDS LLC A ASSIGNEE OF SP DIV NMC L CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 429 GREENWICH, CT 06830             | LC             | Docketed Total:                             | \$299,745.20  |                                 |                | Allowed Total:  | \$297,288.34                                     |
| 411 W PUTNAM AVE STE 425<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u><br>\$5,367.21<br>\$5,367.21 | <u>Unsecured</u><br>\$294,377.99<br>\$294,377.99        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$297,288.34<br>\$297,288.34 |
| Claim: 12695  Date Filed: 07/28/2006  Docketed Total: \$120,459.00  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF TRELLEBORG  KUNHWA CO LTD  CONTRARIAN FUNDS LLC | Claim Holder Name  CONTRARIAN FUNDS LLC A ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 |                | Docketed Total:                             | \$120,459.00  |                                 |                | Allowed Total:  | \$528.00   |
| 411 W PUTNAM AVE STE 225<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640  | Secured        | <u>Priority</u>                             | <u>Unsecured</u><br>\$120,459.00<br><b>\$120,459.00</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$528.00<br>\$528.00         |
| Claim: 12696  Date Filed: 07/28/2006  Docketed Total: \$109,002.60  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF TRELLEBORG YSH  INC  CONTRARIAN FUNDS LLC       | Claim Holder Name  CONTRARIAN FUNDS LLC A ASSIGNEE OF TRELLEBORG CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830               | YSH INC        | Docketed Total:                             | \$109,002.60  |                                 |                | Allowed Total:  | \$11,383.19                                      |
| 411 W PUTNAM AVE STE 225<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | Priority<br>\$15,865.76<br>\$15,865.76      | <u>Unsecured</u><br>\$93,136.84<br><b>\$93,136.84</b>   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | \$11,383.19<br>\$11,383.19                       |
|   |  |                |   |   |                                 |                |                 |  |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   | ETED**          |                 |  | CLAIM AS ALI                    | LOWED          |                 |   |
|---|--|-----------------|-----------------|--|---------------------------------|----------------|-----------------|---|
| Claim: 12694 Date Filed: 07/28/2006 Docketed Total: \$91,243.71 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 | Claim Holder Name  CONTRARIAN FUNDS LI ASSIGNEE OF TRELLEBO DE CV CONTRARIAN FUNDS LI 411 W PUTNAM AVE STE GREENWICH, CT 06830 | RG YSH SA<br>.C | Docketed Total: | \$91,243.71                                  |                                 |                | Allowed Total:  | \$5,593.21  |
| GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640  | <u>Secured</u>  | <u>Priority</u> | <u>Unsecured</u><br>\$91,243.71              | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,593.21                      |
|   |  |                 |                 | \$91,243.71                                  |                                 |                |                 | \$5,593.21  |
| Claim: 7371  Date Filed: 06/02/2006  Docketed Total: \$694,417.04  Filing Creditor Name:  CONTRARIAN FUNDS LLC AS  ASSIGNEE OF WESTWOOD  ASSOCIATES INC   | Claim Holder Name  CONTRARIAN FUNDS LI ASSIGNEE OF WESTWOC ASSOCIATES INC 411 W PUTNAM AVE STE GREENWICH, CT 06830             | DD              | Docketed Total: | \$694,417.04                                 |                                 |                | Allowed Total:  | \$570,735.18  |
| 411 W PUTNAM AVE STE 225<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640  | <u>Secured</u>  | <u>Priority</u> | <u>Unsecured</u><br>\$694,417.04             | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$570,735.18                    |
|   |  |                 |                 | \$694,417.04                                 |                                 |                |                 | \$570,735.18  |
| Claim: 8807 Date Filed: 06/30/2006 Docketed Total: \$4,687.50 Filing Creditor Name: CUSTOM PRODUCTS CORP 457 STATE ST   | Claim Holder Name  CUSTOM PRODUCTS CO 457 STATE ST  NORTH HAVEN, CT 0647   |                 | Docketed Total: | \$4,687.50                                   |                                 |                | Allowed Total:  | \$2,343.75  |
| NORTH HAVEN, CT 06473   | <u>Case Number*</u><br>05-44507  | <u>Secured</u>  | Priority        | <u>Unsecured</u><br>\$4,687.50<br>\$4,687.50 | <u>Case Number*</u><br>05-44507 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,343.75<br><b>\$2,343.75</b> |
|   |  |                 |                 |  |                                 |                |                 |   |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKETE  |                |                 |   | CLAIM AS ALI                    | LOWED          |                 |   |
|---|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 10906  Date Filed: 07/25/2006  Docketed Total: \$234,133.66  Filing Creditor Name:  DATWYLER RUBBER & PLASTICS  NELSON MULLINS RILEY & | Claim Holder Name  LONGACRE MASTER FUND 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  | LTD            | Docketed Total: | \$234,133.66  |                                 |                | Allowed Total:  | \$126,124.21  |
| SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$234,133.66<br>\$234,133.66        | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$126,124.21<br><b>\$126,124.21</b> |
| Claim: 10907  Date Filed: 07/25/2006  Docketed Total: \$929,544.79  Filing Creditor Name:  DATWYLER RUBBER & PLASTICS  NELSON MULLINS RILEY & | Claim Holder Name  LONGACRE MASTER FUND 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  | LTD            | Docketed Total: | \$929,544.79  |                                 |                | Allowed Total:  | \$401,688.36  |
| SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$929,544.79<br><b>\$929,544.79</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$401,688.36<br><b>\$401,688.36</b> |
| Claim: 16284  Date Filed: 09/05/2006  Docketed Total: \$34,134.78  Filing Creditor Name:  DAWLEN CORP 2029 MICOR DR                           | Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 |                | Docketed Total: | \$34,134.78   |                                 |                | Allowed Total:  | \$4,852.44  |
| PO BOX 884<br>JACKSON, MI 49203   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$34,134.78<br>\$34,134.78          | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$4,852.44<br>\$4,852.44            |
| Claim: 7244  Date Filed: 06/01/2006  Docketed Total: \$12,223.86  Filing Creditor Name:  DICKEY GRABLER CO 10302 MADISON                      | Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830  |                | Docketed Total: | \$12,223.86   |                                 |                | Allowed Total:  | \$8,584.04  |
| CLEVELAND, OH 44102   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$12,223.86<br>\$12,223.86          | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$8,584.04<br>\$8,584.04            |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   | TED**                          |                 |                                  | CLAIM AS ALL                    | OWED           |                 |                                  |
|--|--|--------------------------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 8374 Date Filed: 06/22/2006   | Claim Holder Name  |                                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$1,302.72  Filing Creditor Name:  DYNACAST DEUTSCHLAND  GMBH & CO KG  HUNTON & WILLIAMS LLC  RIVERFRONT PLZ EAST TOWER  951 E BYRD ST | DYNACAST DEUTSCHLA<br>& CO KG<br>HUNTON & WILLIAMS L<br>RIVERFRONT PLZ EAST T<br>951 E BYRD ST<br>RICHMOND, VA 23219 | LC                             | Docketed Total: | \$1,302.72                       |                                 |                | Allowed Total:  | \$653.31                         |
| RICHMOND, VA 23219   | <u>Case Number*</u><br>05-44640  | Secured                        | <u>Priority</u> | <u>Unsecured</u><br>\$1,302.72   | <u>Case Number*</u> 05-44640    | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$653.31     |
|  |  |                                |                 | \$1,302.72                       |                                 |                |                 | \$653.31                         |
| Claim: 10596  Date Filed: 07/25/2006   | Claim Holder Name  |                                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$123,481.26  Filing Creditor Name:  E I DU PONT DE NEMOURS AND  COMPANY DUPONT  | LATIGO MASTER FUND I<br>590 MADISON AVE 9TH F<br>NEW YORK, NY 10022  |                                | Docketed Total: | \$123,481.26                     |                                 |                | Allowed Total:  | \$95,819.18                      |
| DUPONT LEGAL D 4026<br>1007 MARKET ST  | <u>Case Number*</u><br>05-44567  | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$123,481.26 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$95,819.18  |
| WILMINGTON, DE 19898   |  |                                |                 | \$123,481.26                     |                                 |                |                 | \$95,819.18                      |
| Claim: 15141  Date Filed: 07/31/2006   | Claim Holder Name  |                                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$438,605.19  Filing Creditor Name:  EIKENBERRY & ASSOCIATES INC  PO BOX 2676  | EIKENBERRY & ASSOCIA<br>PO BOX 2676<br>KOKOMO, IN 46904-2676   | TES INC                        | Docketed Total: | \$438,605.19                     |                                 |                | Allowed Total:  | \$113,798.89                     |
| KOKOMO, IN 46904-2676  | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$204,708.80 | <u>Priority</u> | <u>Unsecured</u><br>\$233,896.39 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$113,798.89 |
|  |  | \$204,708.80                   |                 | \$233,896.39                     |                                 |                |                 | \$113,798.89                     |
|  |  |                                |                 |                                  |                                 |                |                 |                                  |
|  |  |                                |                 |                                  |                                 |                |                 |                                  |
|  |  |                                |                 |                                  |                                 |                |                 |                                  |
|  | 1  |                                |                 |                                  |                                 |                |                 |                                  |

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<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| EXHIBIT D - EXHIBIT D CLAIR CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   |                |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|---|--|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 2063  Date Filed: 02/21/2006  Docketed Total: \$108,786.45  Filing Creditor Name:  EMERSON & CUMING INC  46 MANNING RD     | Claim Holder Name  LONGACRE MASTER FUN 810 SEVENTH AVE 33RD I NEW YORK, NY 10019 |                | Docketed Total: | \$108,786.45                     |                                 |                | Allowed Total:  | \$100,024.07                     |
| BILLERICA, MA 01821   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$108,786.45 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$100,024.07 |
|   |  |                |                 | \$108,786.45                     |                                 |                |                 | \$100,024.07                     |
| Claim: 2695  Date Filed: 04/19/2006  Docketed Total: \$11,921.75  Filing Creditor Name:  ENDURA PLASTICS & SIERRA  LIQUIDITY FUND | Claim Holder Name SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614   |                | Docketed Total: | \$11,921.75                      |                                 |                | Allowed Total:  | \$5,677.40                       |
| 2699 WHITE RD STE 255<br>IRVINE, CA 92614   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$11,921.75  | <u>Case Number*</u><br>05-44624 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,677.40   |
|   |  |                |                 | \$11,921.75                      | 05-44640                        |                | _               | \$0.00<br>\$5,677. <b>4</b> 0    |
| Claim: 8946  Date Filed: 07/05/2006  Docketed Total: \$653,356.73  Filing Creditor Name:  EPCOS INC  GIBBONS PC                   | Claim Holder Name  EPCOS INC GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310    |                | Docketed Total: | \$653,356.73                     |                                 |                | Allowed Total:  | \$505,747.68                     |
| ONE GATEWAY CTR<br>NEWARK, NJ 07102-5310  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$653,356.73 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$505,747.68 |
|   |  |                |                 | \$653,356.73                     |                                 |                |                 | \$505,747.68                     |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKETE   | D**            |                 |   | CLAIM AS AL                     | LOWED          |                 |   |
|---|--|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 14126  Date Filed: 07/31/2006  Docketed Total: \$376,357.61  Filing Creditor Name:  FCI AUTOMOTIVE  DEUTSCHLAND GMBH  PIERCE ATWOOD LLP  ONE MONUMENT SQ | Claim Holder Name  FCI AUTOMOTIVE DEUTSCH GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110 | ILAND          | Docketed Total: | \$376,357.61  |                                 |                | Allowed Total:  | \$166,841.77  |
| PORTLAND, ME 04101-1110   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$376,357.61<br><b>\$376,357.61</b> | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$166,841.77                        |
| Claim: 14130  Date Filed: 07/31/2006  Docketed Total: \$407,299.95  Filing Creditor Name:  FCI USA INC  | Claim Holder Name  FCI USA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE                                     |                | Docketed Total: | \$407,299.95  |                                 |                | Allowed Total:  | \$166,841.77<br>\$616,573.40                            |
| PIERCE ATWOOD LLP<br>ONE MONUMENT SQUARE<br>PORTLAND, ME 04101-1110   | PORTLAND, ME 04101-1110 <u>Case Number*</u> 05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$407,299.95<br>\$407,299.95        | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$616,573.40<br><b>\$616,573.40</b> |
| Claim: 9951 Date Filed: 07/19/2006 Docketed Total: \$79,244.79 Filing Creditor Name: FERRO ELECTRONIC MATERIALS   | Claim Holder Name  CONTRARIAN FUNDS LLC  411 W PUTNAM AVE STE 225  GREENWICH, CT 06830                   |                | Docketed Total: | \$79,244.79   |                                 |                | Allowed Total:  | \$73,210.94   |
| 1000 LAKESIDE AVE<br>CLEVELAND, OH 44114  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$79,244.79                         | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$73,210.94                         |
|   |  |                |                 | \$79,244.79   |                                 |                |                 | \$73,210.94   |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET  |  |                 |                                 | CLAIM AS AL                     | LOWED          |                 |  |
|--|--|--|-----------------|---------------------------------|---------------------------------|----------------|-----------------|--|
| Claim: 12212 Date Filed: 07/28/2006 Docketed Total: \$800,348.45 Filing Creditor Name: FLAMBEAU INC 801 LYNN AVE           | Claim Holder Name<br>FLAMBEAU INC<br>801 LYNN AVE<br>BARABOO, WI 53913         |  | Docketed Total: | \$800,348.45                    |                                 |                | Allowed Total:  | \$370,783.68                                     |
| BARABOO, WI 53913  | <u>Case Number*</u><br>05-44481  | <u>Secured</u><br>\$800,348.45<br>\$800,348.45 | <u>Priority</u> | <u>Unsecured</u>                | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$370,783.68<br>\$370,783.68 |
| Claim: 11542  Date Filed: 07/27/2006  Docketed Total: \$72,759.50  Filing Creditor Name:  FLEX TECHNOLOGIES INC PO BOX 400 | Claim Holder Name  FLEX TECHNOLOGIES INC PO BOX 400 GUNDY DR MIDVALE, OH 44653 |  | Docketed Total: | \$72,759.50                     |                                 |                | Allowed Total:  | \$37,188.07                                      |
| GUNDY DR<br>MIDVALE, OH 44653  | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                                 | <u>Priority</u> | <u>Unsecured</u><br>\$72,759.50 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$37,188.07                  |
| Claim: 8508  |  |  |                 | \$72,759.50                     |                                 |                |                 | \$37,188.07                                      |
| Date Filed: 06/26/2006  Docketed Total: \$22,258.80  Filing Creditor Name:  FLOW DRY TECHNOLOGY LTD  379 ALBERT RD         | Claim Holder Name FLOW DRY TECHNOLOGY 379 ALBERT RD BROOKVILLE, OH 45309-92    |  | Docketed Total: | \$22,258.80                     |                                 |                | Allowed Total:  | \$7,556.56                                       |
| BROOKVILLE, OH 45309-924   | <u>Case Number*</u><br>05-44481  | <u>Secured</u><br>\$22,258.80                  | <u>Priority</u> | <u>Unsecured</u>                | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$7,556.56                   |
|  |  | \$22,258.80                                    |                 |                                 |                                 |                |                 | \$7,556.56                                       |

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<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK   | ETED**         |                               |   | CLAIM AS AL   | LOWED          |                 |   |
|---|---|----------------|-------------------------------|---|---|----------------|-----------------|---|
| Claim: 12024  Date Filed: 07/28/2006  Docketed Total: \$6,517,990.78  Filing Creditor Name:  FREESCALE SEMICONDUCTOR  INC   | Claim Holder Name FREESCALE SEMICONI LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004  |                | Docketed Total:               | \$6,517,990.78                                |   |                | Allowed Total:  | \$6,611,381.90  |
| LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u>               | Unsecured<br>\$6,517,990.78<br>\$6,517,990.78 | <u>Case Number*</u><br>05-44567<br>05-44610<br>05-44640 | <u>Secured</u> | <u>Priority</u> | Unsecured<br>\$145,822.00<br>\$0.00<br>\$6,465,559.90<br>\$6,611,381.90 |
| Claim: 16570  Date Filed: 03/12/2007  Docketed Total: \$337,154.09  Filing Creditor Name:  GCI TECHNOLOGIES INC  1301 PRECISION DR                                  | Claim Holder Name  CONTRARIAN FUNDS 411 W PUTNAM AVE S GREENWICH, CT 06830                  | 225            | Docketed Total:               | \$337,154.09                                  |   |                | Allowed Total:  | \$105,945.75  |
| PLANO, TX 75074   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u><br>\$5,981.92 | <u>Unsecured</u><br>\$331,172.17              | <u>Case Number*</u><br>05-44640                         | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$105,945.75  |
|   |   |                | \$5,981.92                    | \$331,172.17                                  |   |                |                 | \$105,945.75  |
| Claim: 10192  Date Filed: 07/21/2006  Docketed Total: \$5,295.00  Filing Creditor Name:  GE CONSUMER & INDUSTRIAL F  K A GE LIGHTING  11256 CORNELL PARK DR STE 500 | Claim Holder Name  GE CONSUMER & INDU GE LIGHTING 11256 CORNELL PARK I CINCINNATI, OH 45242 | DR STE 500     | Docketed Total:               | \$5,295.00                                    |   |                | Allowed Total:  | \$950.00  |
| CINCINNATI, OH 45242  | <u>Case Number*</u><br>05-44567   | Secured        | <u>Priority</u>               | <u>Unsecured</u><br>\$5,295.00                | <u>Case Number*</u><br>05-44567                         | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$950.00  |
|   |   |                |                               | \$5,295.00                                    |   |                |                 | \$950.00  |

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<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKI  | ETED**         |                                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|---|---|----------------|---------------------------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 15140  Date Filed: 07/31/2006  Docketed Total: \$230,129.45  Filing Creditor Name:  GMD INDUSTRIES LLC DBA  PRODUCTION SCREW MACHINE  COOLIGE WALL CO LPA  33 W 1ST ST STE 600 | Claim Holder Name  GMD INDUSTRIES LLC I PRODUCTION SCREW M COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402 | ACHINE         | Docketed Total:                 | \$230,129.45                     |                                 |                | Allowed Total:  | \$128,908.50                     |
| DAYTON, OH 45402  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u><br>\$136,420.72 | <u>Unsecured</u><br>\$93,708.73  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$128,908.50 |
|   |   |                | \$136,420.72                    | \$93,708.73                      |                                 |                |                 | \$128,908.50                     |
| Claim: 15429  Date Filed: 07/31/2006  Docketed Total: \$431,794.32  Filing Creditor Name:  GOBAR SYSTEMS INC  TAFT STETTINIUS & HOLLISTER   | Claim Holder Name  GOBAR SYSTEMS INC  TAFT STETTINIUS & HOI  425 WALNUT STREET ST  CINCINNATI, OH 45202             |                | Docketed Total:                 | \$431,794.32                     |                                 |                | Allowed Total:  | \$427,955.37                     |
| LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u>                 | <u>Unsecured</u><br>\$431,794.32 | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$427,955.37 |
|   |   |                |                                 | \$431,794.32                     |                                 |                |                 | \$427,955.37                     |
| Claim: 831  Date Filed: 11/23/2005  Docketed Total: \$3,847.71  Filing Creditor Name:  GRUNER AG  BURGLESTRASSE 15 17  WEHINGEN, 78564  | Claim Holder Name GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY   |                | Docketed Total:                 | \$3,847.71                       |                                 |                | Allowed Total:  | \$1,783.17                       |
| GERMANY   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u>                 | <u>Unsecured</u><br>\$3,847.71   | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,783.17   |
|   |   |                |                                 | \$3,847.71                       |                                 |                |                 | \$1,783.17                       |
|   |   |                |                                 |                                  |                                 |                |                 |                                  |

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKETEI   |   |  |   | CLAIM AS ALI                    | LOWED          |                 |   |
|--|---|---|--|---|---------------------------------|----------------|-----------------|---|
| Claim: 13967  Date Filed: 07/31/2006  Docketed Total: \$283,429.97  Filing Creditor Name:  HUTCHINSON FIS INC  C/O HALPERIN BATTAGLIA  RAICHT LLP  555 MADISON AVE 9TH FLOOR | Claim Holder Name  HUTCHINSON FTS INC C/O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOO NEW YORK, NY 10019             | R   | Docketed Total:                        | \$283,429.97  |                                 |                | Allowed Total:  | \$205,360.53  |
| NEW YORK, NY 10019   | <u>Case Number*</u><br>05-44640   | <u>Secured</u>  | <u>Priority</u>                        | <u>Unsecured</u><br>\$283,429.97<br><b>\$283,429.97</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$205,360.53<br>\$205,360.53        |
| Claim: 12166  Date Filed: 07/28/2006  Docketed Total: \$177,730.00  Filing Creditor Name:  IER INDUSTRIES INC  8271 BAVARIA RD E   | Claim Holder Name  LONGACRE MASTER FUND L 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  | ID  | Docketed Total:                        | \$177,730.00  |                                 |                | Allowed Total:  | \$168,071.05  |
| MACEDONIA, OH 44056  | <u>Case Number*</u><br>05-44640   | <u>Secured</u><br>\$140,413.63<br><b>\$140,413.63</b> | Priority<br>\$37,316.37<br>\$37,316.37 | Unsecured UNL UNL                                       | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$168,071.05<br><b>\$168,071.05</b> |
| Claim: 5563  Date Filed: 05/10/2006  Docketed Total: \$10,363.27  Filing Creditor Name:  INDAK MANUFACTURING CORP  EFT  1915 TECHNY RD                                       | Claim Holder Name  LIQUIDITY SOLUTIONS INC A ASSIGNEE OF INDAK MANUFACTURING CORP ONE UNIVERSITY PLAZA STE HACKENSACK, NJ 07601 |   | Docketed Total:                        | \$10,363.27   |                                 |                | Allowed Total:  | \$7,973.56  |
| NORTHBROOK, IL 60062-5382  | <u>Case Number*</u><br>05-44481   | <u>Secured</u>  | <u>Priority</u>                        | <u>Unsecured</u><br>\$10,363.27<br><b>\$10,363.27</b>   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$7,973.56<br><b>\$7,973.56</b>     |
|  |   |   |  |   |                                 |                |                 |   |

See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE  | ΓED**          |                 |   | CLAIM AS ALI                    | LOWED          |                 |   |
|---|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 12400  Date Filed: 07/28/2006  Docketed Total: \$95,890.67  Filing Creditor Name:  INFINEON TECHNOLOGIES AG  SACHNOFF & WEAVER LTD                     | Claim Holder Name INFINEON TECHNOLOGI SACHNOFF & WEAVER L' 10 S WACKER DR 40TH FL CHICAGO, IL 60606                   | TD             | Docketed Total: | \$95,890.67   |                                 |                | Allowed Total:  | \$72,058.30   |
| 10 S WACKER DR 40TH FL<br>CHICAGO, IL 60606   | <u>Case Number*</u><br>05-44610   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$95,890.67<br><b>\$95,890.67</b>       | <u>Case Number*</u><br>05-44610 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$72,058.30<br><b>\$72,058.30</b> |
| Claim: 11968  Date Filed: 07/28/2006  Docketed Total: \$6,491,471.33  Filing Creditor Name:  INFINEON TECHNOLOGIES  NORTH AMERICA CORP  SACHNOFF & WEAVER LTD | Claim Holder Name  INFINEON TECHNOLOGI  AMERICA CORP  SACHNOFF & WEAVER L.  10 S WACKER DR 40TH FL  CHICAGO, IL 60606 | TD             | Docketed Total: | \$6,491,471.33  |                                 |                | Allowed Total:  | \$6,331,621.10  |
| 10 S WACKER DR 40TH FL<br>CHICAGO, IL 60606   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$6,491,471.33<br><b>\$6,491,471.33</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | Unsecured<br>\$6,331,621.10<br>\$6,331,621.10         |
| Claim: 12178  Date Filed: 07/28/2006  Docketed Total: \$177,026.50  Filing Creditor Name:  INFINEON TECHNOLOGIES  NORTH AMERICA CORP  SACHNOFF & WEAVER LTD   | Claim Holder Name INFINEON TECHNOLOGI AMERICA CORP SACHNOFF & WEAVER L' 10 S WACKER DR 40TH FL CHICAGO, IL 60606      | TD             | Docketed Total: | \$177,026.50  |                                 |                | Allowed Total:  | \$2,556.27  |
| 10 S WACKER DR 40TH FL<br>CHICAGO, IL 60606   | <u>Case Number*</u><br>05-44567   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$177,026.50<br><b>\$177,026.50</b>     | <u>Case Number*</u><br>05-44567 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$2,556.27<br>\$2,556.27          |
|   |   |                |                 |   |                                 |                |                 |   |

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | ISFIED CLAIMS)<br>ETED** |                 |   | CLAIM AS AL                     | LOWED          |                 |   |
|---|--|--------------------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 1790  Date Filed: 02/06/2006  Docketed Total: \$195,077.21  Filing Creditor Name:  KEY SAFETY SYSTEMS &  SUBSIDIARIES  KEY SAFETY SYSTEMS INC  | Claim Holder Name  KEY SAFETY SYSTEMS & SUBSIDIARIES  KEY SAFETY SYSTEMS II 7000 NINETEEN MILE RI STERLING HEIGHTS, MI | NC<br>D                  | Docketed Total: | \$195,077.21  |                                 |                | Allowed Total:  | \$61,279.69   |
| 7000 NINETEEN MILE RD<br>STERLING HEIGHTS, MI 48314   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>           | Priority        | <u>Unsecured</u><br>\$195,077.21<br><b>\$195,077.21</b> | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$61,279.69<br><b>\$61,279.69</b> |
| Claim: 15792  Date Filed: 08/02/2006  Docketed Total: \$140,983.79  Filing Creditor Name:  KEYSTONE POWDERED METAL  COMPANY  BUCHANAN INGERSOLL &  ROONEY PC  1 CHASE MANHATTAN PLAZA         | Claim Holder Name  KEYSTONE POWDERED COMPANY BUCHANAN INGERSOL PC 1 CHASE MANHATTAN 35TH FLR NEW YORK, NY 10007        | .L & ROONEY              | Docketed Total: | \$140,983.79  |                                 |                | Allowed Total:  | \$19,279.37   |
| 35TH FLR<br>NEW YORK, NY 10007  | <u>Case Number*</u><br>05-44640  | <u>Secured</u>           | <u>Priority</u> | <u>Unsecured</u><br>\$140,983.79<br>\$140,983.79        | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$19,279.37<br><b>\$19,279.37</b> |
| Claim: 15483  Date Filed: 07/31/2006  Docketed Total: \$66,952.29  Filing Creditor Name:  LIQUIDITY SOLUTIONS INC DBA  REVENUE MANAGEMENT AS  ASSIGNEE OF DIGIKEY  ONE UNIVERSITY PLZ STE 312 | Claim Holder Name LIQUIDITY SOLUTIONS REVENUE MANAGEME ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ S HACKENSACK, NJ 07601   | NT AS<br>TE 312          | Docketed Total: | \$66,952.29   |                                 |                | Allowed Total:  | \$64,388.47   |
| HACKENSACK, NJ 07601  | <u>Case Number*</u><br>05-44507  | <u>Secured</u>           | <u>Priority</u> | <u>Unsecured</u><br>\$66,952.29<br>\$66,952.29          | <u>Case Number*</u><br>05-44507 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$64,388.47<br><b>\$64,388.47</b> |

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCE   | KETED**        |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|---|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 15476 Date Filed: 07/31/2006 Docketed Total: \$248,551.45 Filing Creditor Name: LIQUIDITY SOLUTIONS INC DBA           | Claim Holder Name  SPCP GROUP LLC AS A SILVER POINT CAPITA AND SILVER POINT CAP                     | L FUND LP      | Docketed Total: | \$248,551.45                     |                                 |                | Allowed Total:  | \$244,087.26                     |
| REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC ONE UNIVERSITY PLAZA SUITE 312                                       | OFFSHORE FUND LTD 2 GREENWICH PLZ 151 GREENWICH, CT 06830 Case Number*                              | ſ FL           | Priority        | Unsecured                        | Case Number*                    | <u>Secured</u> | Priority        | Unsecured                        |
| HACKENSACK, NJ 07601   | 05-44640  |                |                 | \$248,551.45                     | 05-44640                        | <u>secureu</u> | <u>11101114</u> | \$244,087.26                     |
|  |   |                |                 | \$248,551.45                     |                                 |                |                 | \$244,087.26                     |
| Claim: 9463  Date Filed: 07/13/2006  | Claim Holder Name   |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$108,415.00 Filing Creditor Name: LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX 1241 BUCK SHOALS RD | LYDALL THERMAL AC<br>SALES LLC FKA LYDAI<br>1241 BUCK SHOALS RE<br>PO BOX 109<br>HAMPTONVILLE, NC 2 | LL WESTEX      | Docketed Total: | \$108,415.00                     |                                 |                | Allowed Total:  | \$15,341.00                      |
| PO BOX 109<br>HAMPTONVILLE, NC 27020   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$108,415.00 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$15,341.00  |
|  |   |                |                 | \$108,415.00                     |                                 |                |                 | \$15,341.00                      |
| Claim: 16616  Date Filed: 06/22/2007   | Claim Holder Name   |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$414,063.61  Filing Creditor Name:  MAC ARTHUR CORPORATION  WINEGARDEN HALEY                                | JPMORGAN CHASE BA<br>4 NEW YORK PLAZA F<br>NEW YORK, NY 10004-2                                     | L 16           | Docketed Total: | \$414,063.61                     |                                 |                | Allowed Total:  | \$339,363.99                     |
| LINDHOLM & ROBERSTON PLC G 9460 S SAGINAW ST STE A   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$414,063.61 | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$339,363.99 |
| GRAND BLANC, MI 48439  |   |                |                 | \$414,063.61                     |                                 |                |                 | \$339,363.99                     |
|  |   |                |                 |                                  |                                 |                |                 |                                  |
|  |   |                |                 |                                  |                                 |                |                 |                                  |
|  |   |                |                 |                                  |                                 |                |                 |                                  |
|  |   |                |                 |                                  |                                 |                |                 |                                  |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

In re DPH Holdings Corp., et al. 05-44481-rdd Doc 19338 Filed 01/20/10 Entered 01/20/10 15:20:08 Main Document Case No. 05-44481 (RDD) Pg 45 of 142

| CLAIM TO BE ALLOWED  | CLAIM AS DOCKETE   |                | ,                               |   | CLAIM AS ALI                    | OWED           |                 |   |
|--|--|----------------|---------------------------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 5115  Date Filed: 05/08/2006  Docketed Total: \$210,634.01  Filing Creditor Name:  MACHINED PRODUCTS CO 2121 LANDMEIER RD                         | Claim Holder Name  MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE, IL 6000           | 07             | Docketed Total:                 | \$210,634.01  |                                 |                | Allowed Total:  | \$71,857.54   |
| ELK GROVE VILLAGE, IL 60007  | <u>Case Number*</u><br>05-44481  | Secured        | <u>Priority</u>                 | <u>Unsecured</u><br>\$210,634.01<br><b>\$210,634.01</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$71,857.54<br><b>\$71,857.54</b> |
| Claim: 4501  Date Filed: 05/02/2006  Docketed Total: \$48,815.08  Filing Creditor Name:  MIDTOWN CLAIMS LLC  65 EAST 55TH ST 19TH FL  NEW YORK, NY 10022 | Claim Holder Name  MIDTOWN CLAIMS LLC 65 EAST 55TH ST 19TH FL NEW YORK, NY 10022  Case Number* | Secured        | Docketed Total:  Priority       | \$48,815.08<br>Unsecured                                |                                 |                | Allowed Total:  | \$43,925.24   |
| 12.1 10.144.11 10.22   | 05-44640   | <u>Secured</u> |                                 | \$48,815.08<br>\$48,815.08                              | Case Number*<br>05-44640        | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$43,925.24<br><b>\$43,925.24</b> |
| Claim: 15211  Date Filed: 07/31/2006  Docketed Total: \$1,352,891.10  Filing Creditor Name:  MILLENNIUM INDUSTRIES  CORPORATION                          | Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830           |                | Docketed Total:                 | \$1,352,891.10  |                                 |                | Allowed Total:  | \$41,467.60   |
| CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u><br>\$704,727.68 | <u>Unsecured</u><br>\$648,163.42                        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$41,467.60                       |
| DETROIT, WI 40220-0430   |  |                | \$704,727.68                    | \$648,163.42  |                                 |                |                 | \$41,467.60   |
| Claim: 3738  Date Filed: 05/01/2006  Docketed Total: \$50,374.12  Filing Creditor Name:  MOLDTECH INC  1900 COMMERCE PKY                                 | Claim Holder Name  MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086                          |                | Docketed Total:                 | \$50,374.12   |                                 |                | Allowed Total:  | \$40,800.82   |
| LANCASTER, NY 14086  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>                 | <u>Unsecured</u><br>\$50,374.12                         | <u>Case Number*</u><br>05-44640 | Secured        | Priority        | <u>Unsecured</u><br>\$40,800.82                       |
|  |  |                |                                 | \$50,374.12   |                                 |                |                 | \$40,800.82   |
|  |  |                |                                 |   |                                 |                |                 |   |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| EXHIBIT D - EXHIBIT D CLAIM  CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   |                                |                 |                                    | CLAIM AS ALL                    | OWED           |                 |                                  |
|---|--|--------------------------------|-----------------|------------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 2402 Date Filed: 03/24/2006 Docketed Total: \$2,537,512.52 Filing Creditor Name: MOTOROLA INC AKA MOTOROLA AIEG    | Claim Holder Name  LONGACRE MASTER FUN 810 SEVENTH AVE 33RD I NEW YORK, NY 10019 |                                | Docketed Total: | \$2,537,512.52                     |                                 |                | Allowed Total:  | \$260,400.00                     |
| MCDERMOTT WILL & EMERY LLP  227 W MONROE ST  CHICAGO, IL 60606  | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$750,487.44 | Priority        | <u>Unsecured</u><br>\$1,787,025.08 | <u>Case Number*</u><br>05-44640 | Secured        | Priority        | <u>Unsecured</u><br>\$260,400.00 |
| Cincide) is seed  |  | \$750,487.44                   |                 | \$1,787,025.08                     |                                 |                |                 | \$260,400.00                     |
| Claim: 2221  Date Filed: 03/07/2006  Docketed Total: \$60,110.00  Filing Creditor Name:  NICHIA AMERICA  CORPORATION      | Claim Holder Name NICHIA AMERICA CORPO<br>3775 HEMPLAND RD MOUNTVILLE, PA 17554  | DRATION                        | Docketed Total: | \$60,110.00                        |                                 |                | Allowed Total:  | \$29,480.00                      |
| 3775 HEMPLAND RD<br>MOUNTVILLE, PA 17554  | <u>Case Number*</u><br>05-44640  | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$60,110.00    | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$29,480.00  |
|   |  |                                |                 | \$60,110.00                        |                                 |                |                 | \$29,480.00                      |
| Claim: 7571  Date Filed: 06/06/2006  Docketed Total: \$152,953.02  Filing Creditor Name:  NORTHERN ENGRAVING  CORPORATION | Claim Holder Name  LONGACRE MASTER FUN 810 SEVENTH AVE 33RD I NEW YORK, NY 10019 |                                | Docketed Total: | \$152,953.02                       |                                 |                | Allowed Total:  | \$130,013.86                     |
| 803 S BLACK RIVER ST<br>SPARTA, WI 54656  | <u>Case Number*</u><br>05-44640  | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$152,953.02   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$130,013.86 |
|   | _  |                                |                 | \$152,953.02                       |                                 |                |                 | \$130,013.86                     |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| EXHIBIT D - EXHIBIT D CLA  CLAIM TO BE ALLOWED   | CLAIM AS DOCKI  | •               |                 |   | CLAIM AS AL                     | LOWED          |                 |   |
|--|---|-----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 9771  Date Filed: 07/18/2006  Docketed Total: \$977,354.65  Filing Creditor Name:  NSS TECHNOLOGIES INC FKA  NATIONAL SET SCREW CORP  C O ROBERT SZWAJKOS ESQ  CURTIN & HEEFNER LLP  250 N PENNSYLVANIA | Claim Holder Name  BEAR STEARNS INVESTM PRODUCTS INC CO JPMORGAN CHASE I LEGAL DEPT 1 CHASE MANHATTAN FL NEW YORK, NY 10081 | BANK NA         | Docketed Total: | \$977,354.65  |                                 |                | Allowed Total:  | \$191,266.99  |
| MORRISVILLE, PA 19067  | <u>Case Number*</u><br>05-44640   | <u>Secured</u>  | <u>Priority</u> | <u>Unsecured</u><br>\$977,354.65<br>\$977,354.65            | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$191,266.99<br><b>\$191,266.99</b> |
| Claim: 16393  Date Filed: 10/26/2006  Docketed Total: \$84,892.57  Filing Creditor Name:  OFFSHORE INTERNATIONAL INCORPORATED QUARLES & BRADY STREICH LANG LLP   | Claim Holder Name  OFFSHORE INTERNATIC INCORPORATED QUARLES & BRADY STRI LLP ONE S CHURCH AVE STI TUCSON, AZ 85701          | EICH LANG       | Docketed Total: | \$84,892.57   |                                 |                | Allowed Total:  | \$42,446.29   |
| ONE S CHURCH AVE STE 1700<br>TUCSON, AZ 85701  | <u>Case Number*</u><br>05-44640   | <u>Secured</u>  | <u>Priority</u> | <u>Unsecured</u><br>\$84,892.57<br>\$84,892.57              | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$42,446.29<br><b>\$42,446.2</b> 9  |
| Claim: 16318  Date Filed: 09/14/2006  Docketed Total: \$1,428,927.86  Filing Creditor Name:  OKI AMERICA INC 785 N MARY AVE  | Claim Holder Name OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085  |                 | Docketed Total: | \$1,428,927.86  |                                 |                | Allowed Total:  | \$465,873.65  |
| SUNNYVALE, CA 94085  | <u>Case Number*</u><br>05-44640   | Secured UNL UNL | Priority        | <u>Unsecured</u><br>\$1,428,927.86<br><b>\$1,428,927.86</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$465,873.65<br><b>\$465,873.65</b> |
|  |   |                 |                 |   |                                 |                |                 |   |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKETED**   | ,               |                                    | CLAIM AS AL                     | LOWED          |                 |                                    |
|--|---|-----------------|------------------------------------|---------------------------------|----------------|-----------------|------------------------------------|
| Claim: 11568  Date Filed: 07/27/2006  Docketed Total: \$30,102.47  Filing Creditor Name:  ON SEMICONDUCTOR  COMPONENTS INDUSTRIES LLC  ONE RENAISSANCE SQUARE  | Claim Holder Name  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL                     | Docketed Total: | \$30,102.47                        |                                 |                | Allowed Total:  | \$29,961.47                        |
| TWO N CENTRAL AVE<br>PHOENIX, AZ 85004-2391  | Case Number*   Sec  | ured Priority   | <u>Unsecured</u><br>\$30,102.47    | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$29,961.47    |
|  |   |                 | \$30,102.47                        |                                 |                |                 | \$29,961.47                        |
| Claim: 11190  Date Filed: 07/26/2006  Docketed Total: \$87,844.88  Filing Creditor Name:  PARLEX CORPORATION  KUTCHIN & RUFO PC  155 FEDERAL ST 17TH FL  BOSTON, MA 02110                                    | Claim Holder Name  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 | Docketed Total: | \$87,844.88                        |                                 |                | Allowed Total:  | \$74,795.17                        |
| BOSTON, MA 02110   |   | ured Priority   | <u>Unsecured</u><br>\$87,844.88    | Case Number*<br>05-44640        | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$74,795.17    |
|  |   |                 | \$87,844.88                        |                                 |                |                 | \$74,795.17                        |
| Claim: 14347  Date Filed: 07/31/2006  Docketed Total: \$5,486,881.18  Filing Creditor Name:  PHILIPS SEMICONDUCTORS INC  KIRKPATRICK & LOCKHART  NICHOLSON GRAHAM LLP  599 LEXINGTON AVE  NEW YORK, NY 10022 | Claim Holder Name  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830   | Docketed Total: | \$5,486,881.18                     |                                 |                | Allowed Total:  | \$1,917,474.40                     |
|  | <u>Case Number*</u> <u>Sec</u><br>05-44481  | ured Priority   | <u>Unsecured</u><br>\$5,486,881.18 | <u>Case Number*</u> 05-44640    | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,917,474.40 |
|  |   |                 | \$5,486,881.18                     |                                 |                |                 | \$1,917,474.40                     |

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<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| EXHIBIT D - EXHIBIT D CLAIR CLAIM TO BE ALLOWED  | CLAIM AS DOCKETE  |                                |                 |                                  | CLAIM AS ALL                    | OWED           |                 |                                  |
|--|---|--------------------------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 10580  Date Filed: 07/25/2006  Docketed Total: \$203,432.68  Filing Creditor Name:  PHILLIPS PLASTICS                       | Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830                   |                                | Docketed Total: | \$203,432.68                     |                                 |                | Allowed Total:  | \$172 <i>,</i> 471.39            |
| CORPORATION<br>1201 HANLEY RD<br>HUDSON, WI 54016  | <u>Case Number*</u><br>05-44640   | <u>Secured</u><br>\$203,432.68 | Priority        | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$172,471.39 |
|  |   | \$203,432.68                   |                 |                                  |                                 |                |                 | \$172,471.39                     |
| Claim: 12438  Date Filed: 07/28/2006  Docketed Total: \$11,330.41  Filing Creditor Name:  PLAINFIELD STAMP ILLINOIS  INC           | Claim Holder Name PLAINFIELD STAMP ILLINOI 1351 NORTH DIVISION ST PLAINFIELD, IL 60544              | S INC                          | Docketed Total: | \$11,330.41                      |                                 |                | Allowed Total:  | \$5,867.91                       |
| 1351 NORTH DIVISION ST<br>PLAINFIELD, IL 60544   | <u>Case Number*</u><br>05-44567   | <u>Secured</u>                 | Priority        | <u>Unsecured</u><br>\$11,330.41  | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,867.91   |
|  |   |                                |                 | \$11,330.41                      |                                 |                |                 | \$5,867.91                       |
| Claim: 4268 Date Filed: 05/01/2006 Docketed Total: \$144,807.94 Filing Creditor Name: QUALITY SCREW & NUT CO 1745 PAYSHPERE CIRCLE | Claim Holder Name  QUALITY SCREW & NUT CO 1745 PAYSHPERE CIRCLE ADD CHG 071205 LC CHICAGO, IL 60674 |                                | Docketed Total: | \$144,807.94                     |                                 |                | Allowed Total:  | \$138,972.84                     |
| ADD CHG 071205 LC<br>CHICAGO, IL 60674   | <u>Case Number*</u><br>05-44640   | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$144,807.94 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$138,972.84 |
|  |   |                                |                 | \$144,807.94                     |                                 |                | -               | \$138,972.84                     |
|  |   |                                |                 |                                  |                                 |                |                 |                                  |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET  | ED**           |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|--|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 15231  Date Filed: 07/31/2006  Docketed Total: \$614,058.16  Filing Creditor Name:  QUALITY SYNTHETIC RUBBER  INC  BUCKINGHAM DOOLITTLE & | Claim Holder Name  QUALITY SYNTHETIC RUBE BUCKINGHAM DOOLITTLE BURROUGHS LLP PO BOX 1500  AKRON, OH 44309-1500 |                | Docketed Total: | \$614,058.16                     |                                 |                | Allowed Total:  | \$333,450.27                     |
| BURROUGHS LLP PO BOX 1500 AKRON, OH 44309-1500   | <u>Case Number*</u><br>05-44547  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$614,058.16 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$333,450.27 |
|  |  |                |                 | \$614,058.16                     |                                 |                |                 | \$333,450.27                     |
| Claim: 2739  Date Filed: 04/24/2006  Docketed Total: \$102,734.69  Filing Creditor Name:  QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND     | Claim Holder Name<br>SIERRA LIQUIDITY FUND<br>2699 WHITE RD STE 255<br>IRVINE, CA 92614                        |                | Docketed Total: | \$102,734.69                     |                                 |                | Allowed Total:  | \$64,447.31                      |
| 2699 WHITE RD STE 255<br>IRVINE, CA 92614  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$102,734.69 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$64,447.31  |
|  |  |                |                 | \$102,734.69                     |                                 |                |                 | \$64,447.31                      |
| Claim: 11264  Date Filed: 07/27/2006  Docketed Total: \$673,272.82  Filing Creditor Name:  REPUBLIC ENGINEERED                                   | Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022                            |                | Docketed Total: | \$673,272.82                     |                                 |                | Allowed Total:  | \$179,774.97                     |
| PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$673,272.82 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$179,774.97 |
| CLEVELAND, OH 44114  |  |                |                 | \$673,272.82                     |                                 |                |                 | \$179,774.97                     |
| Claim: 11527  Date Filed: 07/27/2006  Docketed Total: \$45,258.00  Filing Creditor Name:  ROTAFORM LLC  VON BRIESEN & ROPER                      | Claim Holder Name<br>LONGACRE MASTER FUND<br>810 SEVENTH AVE 33RD FL<br>NEW YORK, NY 10019                     | LTD            | Docketed Total: | \$45,258.00                      |                                 |                | Allowed Total:  | \$37,322.00                      |
| 411 E WISCONSIN AVE STE 700<br>MILWAUKEE, WI 53202   | <u>Case Number*</u><br>05-44640  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$45,258.00  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$37,322.00  |
|  |  |                |                 | \$45,258.00                      |                                 |                |                 | \$37,322.00                      |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK  | ETED**         |  |   | CLAIM AS ALI                    | CLAIM AS ALLOWED |                 |  |  |  |
|--|--|----------------|--|---|---------------------------------|------------------|-----------------|--|--|--|
| Claim: 1216 Date Filed: 12/19/2005 Docketed Total: \$48,089.03 Filing Creditor Name: SFS INTEC INC   | Claim Holder Name  HAIN CAPITAL INVESTO 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070                             | ORS LLC        | Docketed Total:  | \$48,089.03   |                                 |                  | Allowed Total:  | \$19,911.66                                    |  |  |
| SPRING ST & VAN REED RD<br>PO BOX 6326<br>WYOMISSING, PA 19610   | <u>Case Number*</u><br>05-44481  | Secured        | <u>Priority</u>  | <u>Unsecured</u><br>\$48,089.03<br><b>\$48,089.03</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u>   | <u>Priority</u> | <u>Unsecured</u><br>\$19,911.66                |  |  |
| Claim: 2274  Date Filed: 03/13/2006  Docketed Total: \$222,238.45  Filing Creditor Name:  SHERWIN WILLIAMS  AUTOMOTIVE FINISHES CORP                               | Claim Holder Name SHERWIN WILLIAMS AT FINISHES CORP 4440 WARRENSVILLE CH WARRENSVILLE HEIGH                  | ENTER RD       | Docketed Total:  | \$222,238.45  |                                 |                  | Allowed Total:  | \$56,390.89                                    |  |  |
| 4440 WARRENSVILLE CENTER RD<br>WARRENSVILLE HEIGHTS, OH<br>44128   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>  | <u>Unsecured</u><br>\$222,238.45<br>\$222,238.45      | <u>Case Number*</u><br>05-44481 | Secured          | <u>Priority</u> | <u>Unsecured</u><br>\$56,390.89                |  |  |
| Claim: 11247  Date Filed: 07/27/2006  Docketed Total: \$641,832.63  Filing Creditor Name:  SKF USA INC  PEPPER HAMILTON LLP  HERCULES PLZ STE 5100  1313 MARKET ST | Claim Holder Name  SKF USA INC PEPPER HAMILTON LLI HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899 | )              | Docketed Total:  | \$641,832.63  |                                 |                  | Allowed Total:  | \$56,390.8<br>\$29,777.4                       |  |  |
| WILMINGTON, DE 19899   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | Priority<br>\$85,147.54 ———————————————————————————————————— | <u>Unsecured</u><br>\$556,685.09<br>\$556,685.09      | <u>Case Number*</u><br>05-44640 | <u>Secured</u>   | <u>Priority</u> | <u>Unsecured</u><br>\$29,777.4(<br>\$29,777.4( |  |  |
|  |  |                |  |   |                                 |                  |                 |  |  |  |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE  | ΓED**          |                 |   | CLAIM AS AL                     | LOWED          |                 |   |
|---|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 11274  Date Filed: 07/27/2006  Docketed Total: \$176,158.38  Filing Creditor Name:  SMALL PARTS INC  | Claim Holder Name SMALL PARTS INC PO BOX 7002 LOGANSPORT, IN 46947  |                | Docketed Total: | \$176,158.38  |                                 |                | Allowed Total:  | \$100,458.41  |
| PO BOX 7002<br>LOGANSPORT, IN 46947   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$176,158.38<br><b>\$176,158.38</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$100,458.41<br><b>\$100,458.41</b>     |
| Claim: 14137  Date Filed: 07/31/2006  Docketed Total: \$2,752,068.75  Filing Creditor Name:  SPCP GROUP LLC AS ASSIGNEE  OF FUJIKOKI AMERICA INC  TWO GREENWICH PLZ 1ST FL  GREENWICH, CT 06830 | Claim Holder Name  SPECIAL SITUATIONS INV GROUP INC C/O GOLDMAN SACHS & 85 BROAD ST 27TH FL NEW YORK, NY 10004              |                | Docketed Total: | \$2,752,068.75  |                                 |                | Allowed Total:  | \$2,707,356.75  |
| GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,752,068.75<br>\$2,752,068.75    | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,707,356.75<br><b>\$2,707,356.75</b> |
| Claim: 14489  Date Filed: 07/31/2006  Docketed Total: \$3,750,708.82  Filing Creditor Name:  SPCP GROUP LLC AS ASSIGNEE  OF INTERMET CORPORATION  SILVER POINT CAPITAL                          | Claim Holder Name  SPCP GROUP LLC AS ASS. INTERMET CORPORATIO SILVER POINT CAPITAL TWO GREENWICH PLZ 1S GREENWICH, CT 06830 | N              | Docketed Total: | \$3,750,708.82  |                                 |                | Allowed Total:  | \$3,724,793.18  |
| TWO GREENWICH PLZ 1ST FL<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,750,708.82<br>\$3,750,708.82    | <u>Case Number*</u> 05-44640    | <u>Secured</u> | <u>Priority</u> | \$3,724,793.18<br>\$3,724,793.18                            |
|   |   |                |                 |   |                                 |                |                 |   |

See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE  | TED**          |                 |  | CLAIM AS ALI                    | LOWED          |                 |   |
|--|---|----------------|-----------------|--|---------------------------------|----------------|-----------------|---|
| Claim: 14134  Date Filed: 07/31/2006  Docketed Total: \$511,656.31  Filing Creditor Name:  SPCP GROUP LLC AS ASSIGNEE  OF KEY PLASTICS LLC                 | Claim Holder Name  SPCP GROUP LLC AS ASS KEY PLASTICS LLC TWO GREENWICH PLZ 19 GREENWICH, CT 06830            |                | Docketed Total: | \$511,656.31   |                                 |                | Allowed Total:  | \$164,793.93  |
| TWO GREENWICH PLZ 1ST FL<br>GREENWICH, CT 06830  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$511,656.31<br>\$511,656.31     | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$164,793.93<br><b>\$164,793.93</b> |
| Claim: 14147  Date Filed: 07/31/2006  Docketed Total: \$5,430,121.66  Filing Creditor Name:  SPCP GROUP LLC AS ASSIGNEE  OF TEXTRON FASTENING  SYSTEMS INC | Claim Holder Name  GOLDMAN SACHS CRED PARTNERS LP C/O GOLDMAN SACHS & 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 |                | Docketed Total: | \$5,430,121.66                                       |                                 |                | Allowed Total:  | \$4,998,144.79  |
| TWO GREENWICH PLZ 1ST FL<br>GREENWICH, CT 06830  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,430,121.66<br>\$5,430,121.66 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$4,998,144.79<br>\$4,998,144.79    |
| Claim: 26  Date Filed: 10/17/2005  Docketed Total: \$162.00  Filing Creditor Name:  SPERRY & RICE MFG CO LLC   | Claim Holder Name  LIQUIDITY SOLUTIONS II  ONE UNIVERSITY PLAZA  HACKENSACK, NJ 07601                         |                | Docketed Total: | \$162.00   |                                 |                | Allowed Total:  | \$40.50   |
| 9146 US 52<br>BROOKVILLE, IN 47012   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$162.00<br><b>\$162.00</b>      | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$40.50                             |
|  |   |                |                 |  |                                 |                |                 |   |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| EXHIBIT D - EXHIBIT D CLAIR CLAIM TO BE ALLOWED  | CLAIM AS DOCK  |                    |  |   | CLAIM AS AL                     | LOWED          |                 |  |
|--|--|--------------------|--|---|---------------------------------|----------------|-----------------|--|
| Claim: 9772  Date Filed: 07/18/2006  Docketed Total: \$72,034.20  Filing Creditor Name:  SPS TECHNOLOGIES  WATERFORD COMPANY FKA  TERRY MACHINE COMPANY  C O ROBERT SZWAJKOS ESQUIRE | Claim Holder Name  BEAR STEARNS INVEST PRODUCTS INC CO JPMORGAN CHASE LEGAL DEPT 1 CHASE MANHATTAN FL NEW YORK, NY 10081                 | Docketed Total:    | \$72,034.20                            |   |                                 | Allowed Total: | \$63,774.83     |  |
| CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067  | <u>Case Number*</u><br>05-44640  | <u>Secured</u>     | <u>Priority</u>                        | <u>Unsecured</u><br>\$72,034.20<br>\$72,034.20          | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$63,774.83<br>\$63,774.83   |
| Claim: 12257  Date Filed: 07/28/2006  Docketed Total: \$217,822.60  Filing Creditor Name:  STANLEY ELECTRIC SALES OF  AMERICA INC  AFRCT LLP  199 S LOS ROBLES AVE STE 600           | Claim Holder Name  SPCP GROUP LLC AS AG SILVER POINT CAPITAL AND SILVER POINT CA OFFSHORE FUND LTD TWO GREENWICH PLZ GREENWICH, CT 06830 | . FUND LP<br>PITAL | Docketed Total:                        | \$217,822.60  |                                 |                | Allowed Total:  | \$217,587.60                                     |
| PASADENA, CA 91101   | <u>Case Number*</u><br>05-44567  | <u>Secured</u>     | Priority<br>\$21,450.40<br>\$21,450.40 | <u>Unsecured</u><br>\$196,372.20<br><b>\$196,372.20</b> | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$217,587.60<br>\$217,587.60 |
| Claim: 10011  Date Filed: 07/20/2006  Docketed Total: \$2,009.90  Filing Creditor Name:  TERMAX CORP  DEPARTMENT 4137  | Claim Holder Name  TRADE DEBT NET  281 TRESSER BLVD STE  STAMFORD, CT 06901  | 1501               | Docketed Total:                        | \$2,009.90  |                                 |                | Allowed Total:  | \$99.50  |
| CAROL STREAM, IL 60122-4137  | <u>Case Number*</u><br>05-44640  | Secured            | <u>Priority</u>                        | <u>Unsecured</u><br>\$2,009.90<br>\$2,009.90            | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$99.50<br><b>\$99.50</b>    |
|  |  |                    |  |   |                                 |                |                 |  |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | KETED**   |                                   |                                    | CLAIM AS ALI                    | OWED           |                 |   |
|---|--|---|-----------------------------------|------------------------------------|---------------------------------|----------------|-----------------|---|
| Claim: 10180  Date Filed: 07/21/2006  Docketed Total: \$1,670,436.79  Filing Creditor Name:  THE CHERRY CORPORATION   | Claim Holder Name  HAIN CAPITAL HOLDI 301 RTE 17 6TH FL RUTHERFORD, NJ 0707  |   | Docketed Total:                   | \$1,670,436.79                     |                                 |                | Allowed Total:  | \$1,440,545.65  |
| MCDERMOTT WILL & EMERY LLP<br>227 W MONROE ST<br>CHICAGO, IL 60606-5096   | <u>Case Number*</u> 05-44640   | <u>Secured</u><br>\$1,670,436.79<br><b>\$1,670,436.79</b> | Priority                          | <u>Unsecured</u>                   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,440,545.65<br><b>\$1,440,545.65</b> |
| Claim: 2649   |  | <b>\$1,07.0,100.7</b>                                     |                                   |                                    |                                 |                |                 | \$1,440,545.05  |
| Date Filed: 04/13/2006  Docketed Total: \$68,059.78  Filing Creditor Name:  THE FURUKAWA ELECTRIC CO  | Claim Holder Name  LONGACRE MASTER F 810 SEVENTH AVE 33RI NEW YORK, NY 10019   |   | Docketed Total:                   | \$68,059.78                        |                                 |                | Allowed Total:  | \$34,029.89   |
| LTD SQUIRE SANDERS & DEMPSEY LLP  | <u>Case Number*</u><br>05-47452  | <u>Secured</u>  | <u>Priority</u>                   | <u>Unsecured</u><br>\$68,059.78    | <u>Case Number*</u><br>05-47452 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$34,029.89                             |
| 600 HANSEN WY<br>PALO ALTO, CA 94304-1043   |  |   |                                   | \$68,059.78                        |                                 |                |                 | \$34,029.89   |
| Claim: 14319  Date Filed: 07/31/2006  Docketed Total: \$5,239,434.98  Filing Creditor Name:  THE TIMKEN COMPANY 1835 DUEBER AVE SW PO BOX 6927  CANTON, OH 44706-0927 | Claim Holder Name  SPCP GROUP LLC AS A SILVER POINT CAPITA AND SILVER POINT CA OFFSHORE FUND LTD TWO GREENWICH PLZ GREENWICH, CT 06830 | L FUND LP<br>APITAL<br>Z 1ST FL                           | Docketed Total:                   | \$5,239, <i>4</i> 34.98            |                                 |                | Allowed Total:  | \$2,847,130.71  |
|   | <u>Case Number*</u><br>05-44481  | <u>Secured</u><br>\$732,657.37                            | <u>Priority</u><br>\$1,803,986.64 | <u>Unsecured</u><br>\$2,702,790.97 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$2,847,130.71                          |
|   |  | \$732,657.37  | \$1,803,986.64                    | \$2,702,790.97                     |                                 |                |                 | \$2,847,130.71  |

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<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET   |                | ,                        |  | CLAIM AS ALI                    | LOWED          |                 |  |
|--|---|----------------|--------------------------|--|---------------------------------|----------------|-----------------|--|
| Claim: 11743  Date Filed: 07/27/2006  Docketed Total: \$1,777,501.48  Filing Creditor Name:  TI GROUP AUTOMOTIVE                           | Claim Holder Name  JPMORGAN CHASE BANK I 270 PARK AVE 17TH FL NEW YORK, NY 10017                      | NA             | Docketed Total:          | \$1,777,501.48                                       |                                 |                | Allowed Total:  | \$1,299,418.83                                       |
| SYSTEMS LLC GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614                                   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u>          | <u>Unsecured</u><br>\$1,777,501.48<br>\$1,777,501.48 | <u>Case Number*</u><br>05-44640 | Secured        | Priority<br>—   | <u>Unsecured</u><br>\$1,299,418.83<br>\$1,299,418.83 |
| Claim: 2625  Date Filed: 04/13/2006  Docketed Total: \$202,626.18  Filing Creditor Name:  TINNERMAN PALNUT  ENGINEERED PRODUCTS  PO BOX 10 | Claim Holder Name  LIQUIDITY SOLUTIONS INCOME UNIVERSITY PLZ STEH  HACKENSACK, NJ 07601  Case Number* |                | Docketed Total: Priority | <b>\$202,626.18</b> Unsecured                        |                                 |                | Allowed Total:  | \$193,770.44   |
| BRUNSWICK, OH 44212  | 05-44481  | Secured        | <u> </u>                 | \$202,626.18<br>\$202,626.18                         | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | \$193,770.44<br>\$193,770.44                         |
| Claim: 2627  Date Filed: 04/13/2006  Docketed Total: \$1,923.00  Filing Creditor Name:  TINNERMAN PALNUT  ENGINEERED PRODUCTS              | Claim Holder Name LIQUIDITY SOLUTIONS INCOME UNIVERSITY PLZ STETMACKENSACK, NJ 07601                  |                | Docketed Total:          | \$1,923.00   |                                 |                | Allowed Total:  | \$384.60   |
| PO BOX 10<br>BRUNSWICK, OH 44212-2344  | <u>Case Number*</u><br>05-44547   | <u>Secured</u> | Priority                 | <u>Unsecured</u><br>\$1,923.00                       | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$384.60                         |
|  |   |                |                          | \$1,923.00   |                                 |                |                 | \$384.60   |
| Claim: 2636  Date Filed: 04/13/2006  Docketed Total: \$4,770.00  Filing Creditor Name:  TINNERMAN PALNUT  ENGINEERED PRODUCTS              | Claim Holder Name LIQUIDITY SOLUTIONS INCONE UNIVERSITY PLZ STEHACKENSACK, NJ 07601                   |                | Docketed Total:          | \$4,770.00   |                                 |                | Allowed Total:  | \$2,385.00   |
| PO BOX 10<br>BRUNSWICK, OH 44212-2344  | <u>Case Number*</u><br>05-44567   | Secured        | <u>Priority</u>          | <u>Unsecured</u><br>\$4,770.00                       | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,385.00                       |
|  |   |                |                          | \$4,770.00   |                                 |                |                 | \$2,385.00   |

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   | TED**          |                 |   | CLAIM AS ALI                    | LOWED          |                 |   |
|---|--|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 9435  Date Filed: 07/13/2006  Docketed Total: \$37,488.17  Filing Creditor Name:  TOPCRAFT PRECISION MOLDERS  EFT  | Claim Holder Name  TOPCRAFT PRECISION M EFT 301 IVYLAND RD WARMINSTER, PA 18974  | IOLDERS        | Docketed Total: | \$37,488.17   |                                 |                | Allowed Total:  | \$29,113.78   |
| 301 IVYLAND RD<br>WARMINSTER, PA 18974  | <u>Case Number*</u><br>05-44640  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$37,488.17<br><b>\$37,488.17</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$29,113.78<br><b>\$29,113.78</b> |
| Claim: 12239  Date Filed: 07/28/2006  Docketed Total: \$599,351.09  Filing Creditor Name:  TOSHIBA AMERICA ELECTRONIC  COMPONENTS INC  WEILAND GOLDEN SMILEY  WANG EKVALL & STROK | Claim Holder Name  TOSHIBA AMERICA ELEC COMPONENTS INC WEILAND GOLDEN SMII EKVALL & STROK 650 TOWN CENTER DR ST COSTA MESA, CA 92626 | EY WANG        | Docketed Total: | \$599,351.09  |                                 |                | Allowed Total:  | \$174,838.00  |
| 650 TOWN CENTER DR STE 950<br>COSTA MESA, CA 92626  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$599,351.09                      | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$174,838.00                      |
| Claim: 12377  | Claim Holder Name  |                |                 | \$599,351.09  |                                 |                |                 | \$174,838.00  |
| Date Filed: 07/28/2006  Docketed Total: \$1,792.00  Filing Creditor Name:  TROSTEL LIMITED FORMERLY  KNOWN AS TROSTEL ALBERT  | CONTRARIAN FUNDS LI<br>411 W PUTNAM AVE STE<br>GREENWICH, CT 06830   |                | Docketed Total: | \$1,792.00  |                                 |                | Allowed Total:  | \$896.00  |
| PACKING 901 MAXWELL ST LAKE GENEVA, WI 53147  | <u>Case Number*</u><br>05-44567  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,792.00<br>\$1,792.00          | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$896.00<br>\$896.00              |
|   |  |                |                 |   |                                 |                |                 |   |
|   |  |                |                 |   |                                 |                |                 |   |

 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

In re DPH Holdings Corp., et al. 05-44481-rdd Doc 19338 Filed 01/20/10 Entered 01/20/10 15:20:08 Main Document Case No. 05-44481 (RDD) Pg 58 of 142

| CLAIM TO BE ALLOWED  | CLAIM AS DOCKETE   |                |                        |  | CLAIM AS ALI                    | LOWED          |                 |   |
|--|--|----------------|------------------------|--|---------------------------------|----------------|-----------------|---|
| Claim: 8340  Date Filed: 06/22/2006  Docketed Total: \$2,348.64  Filing Creditor Name:  TWOSON ESP INC  PO BOX 131   | Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830                       |                | Docketed Total:        | \$2,348.64                                   |                                 |                | Allowed Total:  | \$1,174.32  |
| 718 MASSACHU SSETTS AVE<br>MATTHEWS, IN 46957  | <u>Case Number*</u><br>05-44567  | <u>Secured</u> | <u>Priority</u>        | <u>Unsecured</u><br>\$2,348.64<br>\$2,348.64 | <u>Case Number*</u><br>05-44567 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$1,174.32<br><b>\$1,174.32</b> |
| Claim: 11233  Date Filed: 07/26/2006  Docketed Total: \$134,780.90  Filing Creditor Name:  TWOSON TOOL CO INC  PO BOX 591  | Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830                       |                | Docketed Total:        | \$134,780.90                                 |                                 |                | Allowed Total:  | \$116,565.04  |
| MUNCIE, IN 47308   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | Priority               | <u>Unsecured</u><br>\$134,780.90             | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$116,565.04                    |
|  |  |                |                        | \$134,780.90                                 |                                 |                |                 | \$116,565.04  |
| Claim: 10233  Date Filed: 07/21/2006  Docketed Total: \$287,522.77  Filing Creditor Name:  UFE INC  PO BOX 7   | Claim Holder Name  UFE INC PO BOX 7  STILLWATER, MN 55082-0007   |                | Docketed Total:        | \$287,522.77                                 |                                 |                | Allowed Total:  | \$285,962.77  |
| STILLWATER, MN 55082-0007  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u>        | <u>Unsecured</u><br>\$287,522.77             | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$285,962.77                    |
|  |  |                |                        | \$287,522.77                                 |                                 |                |                 | \$285,962.77  |
| Claim: 11640  Date Filed: 07/27/2006  Docketed Total: \$6,183,936.00  Filing Creditor Name:  VICTORY PACKAGING LP  VICTORY PACKAGING LLP  3555 TIMMONS LAND STE 1440 | Claim Holder Name VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 144 HOUSTON, TX 77027 | 10             | Docketed Total:        | \$6,183,936.00                               |                                 |                | Allowed Total:  | \$3,180,058.44                                      |
| HOUSTON, TX 77027  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u><br>UNL | <u>Unsecured</u><br>\$6,183,936.00           | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$3,180,058.44                  |
|  |  |                | UNL                    | \$6,183,936.00                               |                                 |                |                 | \$3,180,058.44                                      |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKET  |                | ,               |   | CLAIM AS ALI                    | LOWED          |                 |   |
|---|--|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 9454  Date Filed: 07/13/2006  Docketed Total: \$23,391.86  Filing Creditor Name:  VISHAY AMERICAS INC 1 GREENWHICH PL            | Claim Holder Name VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484  |                | Docketed Total: | \$23,391.86   |                                 |                | Allowed Total:  | \$14,166.86   |
| SHELTON, CT 06484   | <u>Case Number*</u><br>05-44567  | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$23,391.86<br><b>\$23,391.86</b> | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$14,166.86<br><b>\$14,166.86</b> |
| Claim: 7205  Date Filed: 05/31/2006  Docketed Total: \$26,066.24  Filing Creditor Name:  WALCO CORPORATION PO BOX 9  GLENSHAW, PA 15116 | Claim Holder Name  LIQUIDITY SOLUTIONS ING ASSIGNEE OF WALCO CORPORATION ONE UNIVERSITY PLAZA S HACKENSACK, NJ 07601 |                | Docketed Total: | \$26,066.24   |                                 |                | Allowed Total:  | \$5,424.28  |
|   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$26,066.24                       | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,424.28                        |
|   |  |                |                 | \$26,066.24   |                                 |                |                 | \$5,424.28  |
| Claim: 10076  Date Filed: 07/20/2006  Docketed Total: \$0.00  Filing Creditor Name:  WOCO INDUSTRIETECHNIK                              | Claim Holder Name  WOCO INDUSTRIETECHNI 25800 NORTHWESTERN HV SOUTHFIELD, MI 48075-100                               | VY 1000        | Docketed Total: | UNL   |                                 |                | Allowed Total:  | \$77,084.27   |
| GMBH 25800 NORTHWESTERN HWY 1000 SOUTHFIELD, MI 48075-1000  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>UNL                               | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$77,084.27                       |
|   |  |                |                 | UNL   |                                 |                |                 | \$77,084.27   |
| Claim: 16447  Date Filed: 12/08/2006  Docketed Total: \$76,844.72  Filing Creditor Name:  WRIGHT PLASTIC PRODUCTS CO  LLC               | Claim Holder Name<br>CONTRARIAN FUNDS LLC<br>411 W PUTNAM AVE S 225<br>GREENWICH, CT 06830                           |                | Docketed Total: | \$76,8 <del>44</del> .72                              |                                 |                | Allowed Total:  | \$91,270.07   |
| 201 CONDENSERY RD<br>SHERIDAN, MI 48884   | <u>Case Number*</u><br>05-44567  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$76,844.72                       | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$91,270.07                       |
|   |  |                |                 | \$76,844.72   |                                 |                |                 | \$91,270.07   |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

| CLAIM TO BE ALLOWED   | CLAIM AS DOCKET   |                                |                 |                                    | CLAIM AS AL                     | LOWED          |                 |                                  |
|---|---|--------------------------------|-----------------|------------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 7282  Date Filed: 06/01/2006  Docketed Total: \$44,400.00  Filing Creditor Name:  XILINX INC  ONE UNIVERSITY PLAZA STE 312  HACKENSACK, NJ 07601 | Claim Holder Name  LIQUIDITY SOLUTIONS INC ASSIGNEE OF XILINX INC ONE UNIVERSITY PLZ STE HACKENSACK, NJ 07601 |                                | Docketed Total: | \$44,400.00                        |                                 |                | Allowed Total:  | \$30,750.00                      |
|   | <u>Case Number*</u><br>05-44640   | Secured                        | <u>Priority</u> | <u>Unsecured</u><br>\$44,400.00    | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$30,750.00  |
|   | _   |                                |                 | \$44,400.00                        |                                 |                |                 | \$30,750.00                      |
| Claim: 13183  Date Filed: 07/31/2006  Docketed Total: \$1,484,512.92  Filing Creditor Name:  YAZAKI NORTH AMERICA INC                                   | Claim Holder Name YAZAKI NORTH AMERICA 6601 HAGGERTY RD CANTON, MI 48187                                      | INC                            | Docketed Total: | \$1,084,784.98                     |                                 |                | Allowed Total:  | \$202,242.27                     |
| 6801 N HAGGERTY RD<br>CANTON, MI 48187-3538   | <u>Case Number*</u><br>05-44481   | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$1,084,784.98 | <u>Case Number*</u> 05-44640    | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$202,242.27 |
|   |   |                                |                 | \$1,084,784.98                     |                                 |                |                 | \$202,242.27                     |
|   | Claim Holder Name YAZAKI NORTH AMERICA 6801 N HAGGERTY RD CANTON, MI 48187-3538                               | INC                            | Docketed Total: | \$399,727.94                       |                                 |                | Allowed Total:  | \$28,864.18                      |
|   | <u>Case Number*</u><br>05-44481   | <u>Secured</u><br>\$399,727.94 | <u>Priority</u> | <u>Unsecured</u><br>UNL            | <u>Case Number*</u><br>05-44567 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$28,864.18  |
|   |   | \$399,727.94                   |                 | UNL                                | 05-44640                        |                |                 | \$0.00                           |
|   |   |                                |                 |                                    |                                 |                |                 | \$28,864.18                      |
| Claim: 3375  Date Filed: 04/28/2006  Docketed Total: \$2,678.08  Filing Creditor Name:  ZIERICK MFG CO  131 RADIO CIRCLE                                | Claim Holder Name  ZIERICK MFG CO 131 RADIO CIRCLE  MOUNT KISCO, NY 10549                                     |                                | Docketed Total: | \$2,678.08                         |                                 |                | Allowed Total:  | \$102.00                         |
| MOUNT KISCO, NY 10549   | <u>Case Number*</u><br>05-44567   | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$2,678.08     | <u>Case Number*</u><br>05-44567 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$102.00     |
|   |   |                                |                 | \$2,678.08                         | 00-1400/                        |                |                 | \$102.00                         |

 $<sup>^{\</sup>ast}$   $\,\,$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED | CLAIM AS DOCKETED** | CLAIM AS ALLOWED                          |
|---------------------|---------------------|---|
|                     |                     | Total Claims To Be Allowed: 110           |
|                     |                     | Total Amount As Docketed: \$81,103,830.31 |
|                     |                     | Total Amount As Allowed: \$51,812,464.98  |
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 $<sup>^{</sup>st}$  See Exhibit I for a listing of debtor entities by case number.

<sup>\*\* &</sup>quot;UNL" denotes an unliquidated claim.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK  | ETED           |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|--|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
|  |  |                |                 |                                  |                                 |                |                 |                                  |
| Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD | Claim Holder Name  ACCURATE THREADED  INC ATF INC  SACHNOFF & WEAVER  10 S WACKER DR  CHICAGO, IL 60606-7507 | LTD            | Docketed Total: | \$617,679.20                     |                                 |                | Allowed Total:  | \$231,086.97                     |
| 10 S WACKER DR<br>CHICAGO, IL 60606-7507   | <u>Case Number*</u> 05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$617,679.20 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$231,086.97 |
|  |  |                |                 | \$617,679.20                     |                                 |                |                 | \$231,086.97                     |
| Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$127,102.34 Filing Creditor Name: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE                         | Claim Holder Name LONGACRE MASTER FU 810 SEVENTH AVE 33RD NEW YORK, NY 10019                                 |                | Docketed Total: | \$127,102.34                     |                                 |                | Allowed Total:  | \$111,018.85                     |
| ROCHESTER, NY 14615  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$127,102.34 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$111,018.85 |
|  |  |                |                 | \$127,102.34                     |                                 |                |                 | \$111,018.85                     |
| Claim: 4232 Date Filed: 05/01/2006 Docketed Total: \$32,587.26 Filing Creditor Name: ALCOTEC WIRE CO   | Claim Holder Name  ALCOTEC WIRE CO 2750 AERO PK DR  TRAVERSE CITY, MI 496                                    | 86-9103        | Docketed Total: | \$32,587.26                      |                                 |                | Allowed Total:  | \$3,665.92                       |
| 2750 AERO PK DR<br>TRAVERSE CITY, MI 49686-9103  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$32,587.26  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,665.92   |
|  |  |                |                 | \$32,587.26                      |                                 |                |                 | \$3,665.92                       |
| Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$78,385.24 Filing Creditor Name: ALLIANCE PLASTICS EFT 3123 STATION RD                           | Claim Holder Name  ASM CAPITAL II LP 7600 JERICHO TURNPIK WOODBURY, NY 11797                                 | E STE 302      | Docketed Total: | \$78,385.24                      |                                 |                | Allowed Total:  | \$56,610.31                      |
| ERIE, PA 16510   | <u>Case Number*</u><br>05-44640  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$78,385.24  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$56,610.31  |
|  |  |                |                 | \$78,385.24                      |                                 |                |                 | \$56,610.31                      |
|  |  |                |                 |                                  |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET   | ED             |                 |   | CLAIM AS ALI                    | OWED           |                 |  |
|--|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|--|
| Claim: 15139  Date Filed: 07/31/2006  Docketed Total: \$59,414.30  Filing Creditor Name:  AMERICAN COIL SPRING  COMPANY                                    | Claim Holder Name  AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306                                 |                | Docketed Total: | \$59,414.30   |                                 |                | Allowed Total:  | \$51,402.10  |
| MILLER JOHNSON<br>PO BOX 306<br>GRAND RAPIDS, MI 49501-0306  | GRAND RAPIDS, MI 49501-00 <u>Case Number*</u> 05-44640  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$59,414.30<br><b>\$59,414.30</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$51,402.10<br><b>\$51,402.10</b>  |
| Claim: 15203  Date Filed: 07/31/2006  Docketed Total: \$110,591.58  Filing Creditor Name:  AMI INDUSTRIES INC  | Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 22: GREENWICH, CT 06830                      | 5              | Docketed Total: | \$110,591.58  |                                 |                | Allowed Total:  | \$8,868.88   |
| 5093 N RED OAK RD<br>LEWISTON, MI 49756  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$110,591.58<br>\$110,591.58      | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$8,868.88<br>\$8,868.88           |
| Claim: 8725  Date Filed: 06/28/2006  Docketed Total: \$57,311.51  Filing Creditor Name:  AMROC INVESTMENTS LLC AS  | Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022                       | :              | Docketed Total: | \$57,311.51   |                                 |                | Allowed Total:  | \$40,529.86  |
| ASSIGNEE OF SINCLAIR & RUSH<br>INC<br>535 MADISON AVE 15TH FL<br>NEW YORK, NY 10022  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$57,311.51<br>\$57,311.51        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$40,529.86<br><b>\$40,529.8</b> 6 |
| Claim: 11196  Date Filed: 07/26/2006  Docketed Total: \$59,444.55  Filing Creditor Name:  AMROC INVESTMENTS LLC AS  ASSIGNEE OF TOMPKINS  PRODUCTS INC EFT | Claim Holder Name  AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022 |                | Docketed Total: | \$59,444.55   |                                 |                | Allowed Total:  | \$5,732.00   |
| ATTN DAIV S LEINWAND<br>535 MADISON AVE 15TH FL<br>NEW YORK, NY 10022  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$59,444.55<br>\$59,444.55        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,732.00<br>\$5,732.00           |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   |                | ,                              |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|--|----------------|--------------------------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 12346 Date Filed: 07/28/2006  | Claim Holder Name  |                |                                |                                  |                                 |                |                 |                                  |
| Docketed Total: \$215,079.82 Filing Creditor Name: ANGELL DEMMEL NORTH AMERICA INC                                       | LONGACRE MASTER FU<br>810 SEVENTH AVE 33RD<br>NEW YORK, NY 10019             |                | Docketed Total:                | \$215,079.82                     |                                 |                | Allowed Total:  | \$185,481.47                     |
| 1516 STANLEY AVE<br>DAYTON, OH 45404   | <u>Case Number*</u><br>05-44640  | Secured        | <u>Priority</u><br>\$46,948.73 | <u>Unsecured</u><br>\$168,131.09 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$185,481.47 |
|  |  |                | \$46,948.73                    | \$168,131.09                     |                                 |                |                 | \$185,481.47                     |
| Claim: 4458 Date Filed: 05/02/2006 Docketed Total: \$11,070.00 Filing Creditor Name: ARMADA RUBBER MANUFACTURING COMPANY | Claim Holder Name  ASM CAPITAL LP  7600 JERICHO TURNPIKE  WOODBURY, NY 11797 | STE 302        | Docketed Total:                | \$11,070.00                      |                                 |                | Allowed Total:  | \$9,100.00                       |
| PO BOX 579<br>ARMADA, MI 48005-0579  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u><br>\$1,210.00  | <u>Unsecured</u><br>\$9,860.00   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$9,100.00   |
|  |  |                | \$1,210.00                     | \$9,860.00                       |                                 |                |                 | \$9,100.00                       |
| Claim: 13825  Date Filed: 07/31/2006  Docketed Total: \$330,238.12   | Claim Holder Name  |                | Dalastrat                      | ¢220.228.42                      |                                 |                | Allowed Total:  | \$20F 200 F4                     |
| Filing Creditor Name:  ARNESES ELECTRICOS  AUTOMOTRICES S A DE C V   | BANK OF AMERICA N A<br>1 BRYANT PARK<br>NEW YORK, NY 10035                   |                | Docketed Total:                | \$330,238.12                     |                                 |                | Allowed Total:  | \$327,390.54                     |
| CLEARY GOTTLIEB STEEN & HAMILTON LLP ONE LIBERTY PLZ   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                       | <u>Unsecured</u><br>\$330,238.12 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$327,390.54 |
| NEW YORK, NY 10006   |  |                |                                | \$330,238.12                     |                                 |                |                 | \$327,390.54                     |
| Claim: 2164  Date Filed: 03/01/2006  | Claim Holder Name  |                |                                |                                  |                                 |                |                 |                                  |
| Docketed Total: \$369,751.60 Filing Creditor Name: ASM CAPITAL 7600 JERICHO TPKE STE 302                                 | ASM CAPITAL 7600 JERICHO TPKE STE 3 WOODBURY, NY 11797                       | 02             | Docketed Total:                | \$369,751.60                     |                                 |                | Allowed Total:  | \$360.00                         |
| WOODBURY, NY 11797   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u>                | <u>Unsecured</u><br>\$369,751.60 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$360.00     |
|  |  |                |                                | \$369,751.60                     |                                 |                |                 | \$360.00                         |
|  |  |                |                                |                                  |                                 |                |                 |                                  |
|  |  |                |                                |                                  |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE  | ETED           |                 |   | CLAIM AS AL                                 | LOWED          |                 |   |
|---|---|----------------|-----------------|---|---|----------------|-----------------|---|
| Claim: 2318 Date Filed: 03/16/2006 Docketed Total: \$135,690.16 Filing Creditor Name: ASM CAPITAL 7600 JERICHO TPKE STE 302 | Claim Holder Name  ASM CAPITAL  7600 JERICHO TPKE STE 3  WOODBURY, NY 11797 | 802            | Docketed Total: | \$135,690.16  |   |                | Allowed Total:  | \$126,503.74                                    |
| WOODBURY, NY 11797  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$135,690.16<br><b>\$135,690.16</b> | <u>Case Number*</u><br>05-44640<br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$15,815.44<br>\$110,688.30 |
| Claim: 2090<br>Date Filed: 02/21/2006   | Claim Holder Name   |                |                 |   |   |                |                 | \$126,503.74                                    |
| Docketed Total: \$467,697.04  Filing Creditor Name:  ASM CAPITAL  7600 JERICHO TURNPIKE STE 302                             | ASM CAPITAL<br>7600 JERICHO TURNPIKE<br>WOODBURY, NY 11797                  | STE 302        | Docketed Total: | \$467,697.04  |   |                | Allowed Total:  | \$442,461.61                                    |
| WOODBURY, NY 11797  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$467,697.04                        | <u>Case Number*</u><br>05-44640             | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$442,461.61                |
| Claim: 1165  Date Filed: 12/14/2005   | Claim Holder Name   |                |                 | \$467,697.04  |   |                |                 | \$442,461.61                                    |
| Docketed Total: \$1,280,342.50 Filing Creditor Name: ATMEL CORPORATION 2325 ORCHARD PKWY                                    | ATMEL CORPORATION<br>2325 ORCHARD PKWY<br>SAN JOSE, CA 95131                |                | Docketed Total: | \$1,280,342.50  |   |                | Allowed Total:  | \$674,272.00                                    |
| SAN JOSE, CA 95131  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,280,342.50<br>\$1,280,342.50    | <u>Case Number*</u><br>05-44640<br>05-44539 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$627,760.00<br>\$46,512.00 |
|   |   |                |                 | ψ1 <u>μ</u> 200/0 1 <u>μ</u> 30                         |   |                | _               | \$674,272.00                                    |
|   |   |                |                 |   |   |                |                 |   |
|   |   |                |                 |   |   |                |                 |   |
|   |   |                |                 |   |   |                |                 |   |
|   |   |                |                 |   |   |                |                 |   |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   | TED            |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                 |
|---|--|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|---------------------------------|
| Claim: 1081<br>Date Filed: 12/02/2005   | Claim Holder Name  |                |                 |                                  |                                 |                |                 |                                 |
| Docketed Total: \$60,182.00  Filing Creditor Name:  AUSTRIAMICROSYSTEMS AG AUSTIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN UNTERPREMSTAELTEN, A 8141 | AUSTRIAMICROSYSTEMS AUSTIAMICROSYSTEMS SCHLOSS PREMSLAETTE UNTERPREMSTAELTEN, AUSTRIA            | AG<br>N        | Docketed Total: | \$60,182.00                      |                                 |                | Allowed Total:  | \$30,091.00                     |
| AUSTRIA   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$60,182.00  | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$30,091.00 |
|   |  |                |                 | \$60,182.00                      |                                 |                |                 | \$30,091.00                     |
| Claim: 8141<br>Date Filed: 06/19/2006   | Claim Holder Name  |                |                 |                                  |                                 |                |                 |                                 |
| Docketed Total: \$34,290.00  Filing Creditor Name:  AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAETTEN UNTERPREMSTAELTEN, A-8141                       | AUSTRIAMICROSYSTEMS SCHLOSS PREMSTAETTE UNTERPREMSTAELTEN, AUSTRIA                               | N              | Docketed Total: | \$34,290.00                      |                                 |                | Allowed Total:  | \$885.00                        |
| AUSTRIA   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$34,290.00  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$885.00    |
|   |  |                |                 | \$34,290.00                      |                                 |                |                 | \$885.00                        |
| Claim: 5453<br>Date Filed: 05/10/2006   | Claim Holder Name  |                |                 |                                  |                                 |                |                 |                                 |
| Docketed Total: \$154,424.36  Filing Creditor Name:  AVERY DENNINSON  CORPORATION  AVERY DENNISON  CORPORATION                                  | AVERY DENNINSON<br>CORPORATION<br>AVERY DENNISON CORF<br>7590 AUBURN RD<br>PAINESVILLE, OH 44077 | ORATION        | Docketed Total: | \$154,424.36                     |                                 |                | Allowed Total:  | \$98,950.93                     |
| 7590 AUBURN RD<br>PAINESVILLE, OH 44077   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$154,424.36 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$98,950.93 |
|   |  |                |                 | \$154,424.36                     |                                 |                |                 | \$98,950.93                     |
|   |  |                |                 |                                  |                                 |                |                 |                                 |
|   |  |                |                 |                                  |                                 |                |                 |                                 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   | ГЕD            |  |   | CLAIM AS AL                                 | LOWED          |                 |  |
|--|--|----------------|--|---|---|----------------|-----------------|--|
| Claim: 9755 Date Filed: 07/18/2006 Docketed Total: \$119,379.15 Filing Creditor Name: AVX CORP 801 17TH AVE S                          | Claim Holder Name  AVX CORP  801 17TH AVE S  MYRTLE BEACH, SC 29577              | -424           | Docketed Total:                        | \$119,379.15  |   |                | Allowed Total:  | <b>\$9,368.1</b> 3                                       |
| MYRTLE BEACH, SC 29577-424   | <u>Case Number*</u><br>05-44481  | Secured        | Priority<br>\$11,894.48<br>\$11,894.48 | <u>Unsecured</u><br>\$107,484.67<br><b>\$107,484.67</b> | <u>Case Number*</u><br>05-44640<br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$8,948.30<br>\$419.83               |
| Claim: 11459 Date Filed: 07/27/2006  | Claim Holder Name  |                |  |   |   |                |                 | \$9,368.13   |
| Docketed Total: \$156,246.02 Filing Creditor Name: BAILEY MFG CO LLC 10987 BENNETT STATE RD  | BAILEY MFG CO LLC<br>10987 BENNETT STATE RE<br>FORESTVILLE, NY 14062             | ,              | Docketed Total:                        | \$156,246.02  |   |                | Allowed Total:  | \$115,161.4  |
| FORESTVILLE, NY 14062  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>                        | <u>Unsecured</u><br>\$156,246.02<br>\$156,246.02        | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$115,161.48<br><b>\$115,161.4</b> 8 |
| Claim: 10558 Date Filed: 07/24/2006 Docketed Total: \$620,518.73 Filing Creditor Name: BATESVILLE TOOL & DIE INC 177 SIX PINE RANCH RD | Claim Holder Name  LONGACRE MASTER FUN 810 SEVENTH AVE 33RD F NEW YORK, NY 10019 |                | Docketed Total:                        | \$620,518.73  |   |                | Allowed Total:  | \$589,587.2  |
| BATESVILLE, IN 47006   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u>                        | <u>Unsecured</u><br>\$620,518.73                        | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$589,587.2                          |
| Claim: 1791  |  |                |  | \$620,518.73  |   |                |                 | \$589,587.21   |
| Date Filed: 02/06/2006  Docketed Total: \$8,866.55  Filing Creditor Name:  BEKAERT CORPORATION 1395 S MARIETTA PKWY                    | Claim Holder Name BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067    |                | Docketed Total:                        | \$8,866.55  |   |                | Allowed Total:  | \$1,361.73   |
| MARIETTA, GA 30067   | <u>Case Number*</u><br>05-44624  | <u>Secured</u> | <u>Priority</u><br>\$8,866.55          | <u>Unsecured</u>  | <u>Case Number*</u><br>05-44624             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,361.73                           |
|  |  |                | \$8,866.55                             |   |   |                |                 | \$1,361.73   |
|  |  |                |  |   |   |                |                 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   |                | ,               |  | CLAIM AS ALI                    | LOWED          |                 |   |
|--|--|----------------|-----------------|--|---------------------------------|----------------|-----------------|---|
| Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$31,570.05 Filing Creditor Name: BELLMAN MELCOR INC 1833 S 76TH AVE                    | Claim Holder Name  MADISON NICHE OPPOR  LLC  6310 LAMAR AVE STE 120  OVERLAND PARK, KS 662 |                | Docketed Total: | \$31,570.05                                    |                                 |                | Allowed Total:  | \$16,805.20   |
| PO BOX 188<br>TINLEY PK, IL 60477  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$31,570.05<br>\$31,570.05 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$16,805.20<br>\$16,805.20        |
| Claim: 12448 Date Filed: 07/28/2006 Docketed Total: \$33,219.20 Filing Creditor Name: BERGQUIST COMPANY 18930 WEST 78TH ST                 | Claim Holder Name BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317                |                | Docketed Total: | \$33,219.20                                    |                                 |                | Allowed Total:  | \$3,307.00  |
| CHANHASSEN, MN 55317   | <u>Case Number*</u><br>05-44567  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$33,219.20<br>\$33,219.20 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,307.00                        |
| Claim: 1389  Date Filed: 12/30/2005  Docketed Total: \$10,302.88  Filing Creditor Name:  BONA VISTA PROGRAMS INC 1220 E LAGUNA PO BOX 2496 | Claim Holder Name  BONA VISTA PROGRAMS 1220 E LAGUNA PO BOX 2496 KOKOMO, IN 46904-2496     | INC            | Docketed Total: | \$10,302.88                                    |                                 |                | Allowed Total:  | \$3,307.00<br>\$10,157.80                             |
| KOKOMO, IN 46904-2496  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$10,302.88<br>\$10,302.88 | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$10,157.80<br><b>\$10,157.80</b> |
| Claim: 16300 Date Filed: 09/12/2006 Docketed Total: \$54,069.91 Filing Creditor Name: BRAININ ADVANCE INDUSTRIES INC                       | Claim Holder Name  REDROCK CAPITAL PART 475 17TH ST STE 544  DENVER, CO 80202              | NERS LLC       | Docketed Total: | \$54,069.91                                    |                                 |                | Allowed Total:  | \$5,628.57  |
| 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$54,069.91<br>\$54,069.91 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | \$5,628.57<br>\$5,628.57                              |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | KETED          |                                      |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|---|--|----------------|--------------------------------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 1908 Date Filed: 02/08/2006 Docketed Total: \$6,425.10 Filing Creditor Name: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900       | Claim Holder Name  LONGACRE MASTER F 810 SEVENTH AVE 33RI NEW YORK, NY 10019 |                | Docketed Total:                      | \$6,425.10                       |                                 |                | Allowed Total:  | \$92.4                           |
| MORRISVILLE, NC 27560   | <u>Case Number*</u><br>05-44481  | Secured        | Priority<br>\$6,425.10<br>\$6,425.10 | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$92.40      |
|   |  |                | \$6,425.10                           |                                  |                                 |                |                 | \$92.40                          |
| Claim: 16247  Date Filed: 08/18/2006  Docketed Total: \$579,130.61  Filing Creditor Name:  C THORREZ INDUSTRIES INC 4909 W MICHIGAN AVE | Claim Holder Name  LONGACRE MASTER F 810 SEVENTH AVE 33RI NEW YORK, NY 10019 |                | Docketed Total:                      | \$579,130.61                     |                                 |                | Allowed Total:  | \$126,534.31                     |
| JACKSON, MI 49201   | <u>Case Number*</u> 05-44640   | <u>Secured</u> | Priority                             | <u>Unsecured</u><br>\$579,130.61 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$126,534.31 |
|   |  |                |                                      | \$579,130.61                     |                                 |                |                 | \$126,534.31                     |
| Claim: 8373  Date Filed: 06/22/2006  Docketed Total: \$778,532.62  Filing Creditor Name:  CAPSONIC AUTOMOTIVE INC                       | Claim Holder Name  REDROCK CAPITAL PA 475 17TH ST STE 544  DENVER, CO 80202  | ARTNERS LLC    | Docketed Total:                      | \$778,532.62                     |                                 |                | Allowed Total:  | \$567.39                         |
| 460 S SECOND ST<br>ELGIN, IL 60123  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                             | <u>Unsecured</u><br>\$778,532.62 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$567.39     |
|   |  |                |                                      | \$778,532.62                     |                                 |                | _               | \$567.39                         |
| Claim: 7659  Date Filed: 06/08/2006   | Claim Holder Name  |                |                                      |                                  |                                 |                |                 |                                  |
| Docketed Total: \$298,168.53  Filing Creditor Name:  CAPSONIC GROUP LLC  460 S 2ND ST   | REDROCK CAPITAL PA<br>475 17TH ST STE 544<br>DENVER, CO 80202                | ARTNERS LLC    | Docketed Total:                      | \$298,168.53                     |                                 |                | Allowed Total:  | \$292,724.45                     |
| ELGIN, IL 60123   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>                      | <u>Unsecured</u><br>\$298,168.53 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$292,724.45 |
|   |  |                |                                      | \$298,168.53                     |                                 |                |                 | \$292,724.45                     |
|   |  |                |                                      |                                  |                                 |                |                 |                                  |
|   |  |                |                                      |                                  |                                 |                |                 |                                  |

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | KETED                          |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|---|--|--------------------------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 16277 Date Filed: 08/29/2006 Docketed Total: \$659,587.74 Filing Creditor Name: CERTIFIED TOOL &                     | Claim Holder Name  LONGACRE MASTER FI 810 SEVENTH AVE 22NI NEW YORK, NY 10019              |                                | Docketed Total: | \$545,737.74                     |                                 |                | Allowed Total:  | \$0.00                           |
| MANUFACTURING<br>1201 ESTES AVE<br>ELK GROVE VILLAGE, IL<br>60007-5401  | <u>Case Number*</u><br>05-44640  | Secured                        | <u>Priority</u> | <u>Unsecured</u><br>\$545,737.74 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$0.00       |
|   | Claim Holder Name  |                                |                 | \$545,737.74                     |                                 |                |                 | \$0.00                           |
|   | LONGACRE MASTER FI<br>810 SEVENTH AVE 33RI<br>NEW YORK, NY 10019                           |                                | Docketed Total: | \$113,850.00                     |                                 |                | Allowed Total:  | \$635,344.35                     |
|   | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$113,850.00 | <u>Priority</u> | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$635,344.35 |
|   |  | \$113,850.00                   |                 |                                  |                                 |                |                 | \$635,344.35                     |
| Claim: 7170 Date Filed: 05/31/2006 Docketed Total: \$21,222.25 Filing Creditor Name: COMPONENT PLASTICS INC 700 TOLLGATE RD | Claim Holder Name  COMPONENT PLASTIC 700 TOLLGATE RD  ELGIN, IL 60123                      | 'S INC                         | Docketed Total: | \$21,222.25                      |                                 |                | Allowed Total:  | \$18,982.25                      |
| ELGIN, IL 60123   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$21,222.25  | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$18,982.25  |
|   |  |                                |                 | \$21,222.25                      |                                 |                |                 | \$18,982.25                      |
| Claim: 14247 Date Filed: 07/31/2006 Docketed Total: \$45,870.92 Filing Creditor Name: CONTINENTAL MIDLAND LLC MUCH SHELIST  | Claim Holder Name  CONTINENTAL MIDLA  MUCH SHELIST  191 N WACKER DR STE  CHICAGO, IL 60606 |                                | Docketed Total: | \$45,870.92                      |                                 |                | Allowed Total:  | \$30,452.74                      |
| 191 N WACKER DR STE 1800<br>CHICAGO, IL 60606   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$45,870.92  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$30,452.74  |
|   |  |                                |                 | \$45,870.92                      |                                 |                |                 | \$30,452.74                      |
|   |  |                                |                 |                                  |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET  | ΓED            |                 |   | CLAIM AS ALI                    | LOWED          |                 |  |
|--|--|----------------|-----------------|---|---------------------------------|----------------|-----------------|--|
| Claim: 12685 Date Filed: 07/28/2006 Docketed Total: \$91,628.77 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ | Claim Holder Name  CONTRARIAN FUNDS LLC ASSIGNEE OF INTEL AME ATTN ALPA JIMENEZ 411 WEST PUTNAM AVEN GREENWICH, CT 06830 | RICAS INC      | Docketed Total: | \$91,628.77   |                                 |                | Allowed Total:  | \$64,801.77  |
| 411 WEST PUTNAM AVENUE STE<br>225<br>GREENWICH, CT 06830   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$91,628.77<br><b>\$91,628.77</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$64,801.77<br>\$64,801.77       |
| Claim: 10402 Date Filed: 07/24/2006 Docketed Total: \$220,188.26 Filing Creditor Name: COOPER BUSSMANN INC   | Claim Holder Name  COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191  |                | Docketed Total: | \$220,188.26  |                                 |                | Allowed Total:  | \$45,441.87  |
| 175 HANSEN COURT<br>WOOD DALE, IL 60191  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$220,188.26                      | <u>Case Number*</u><br>05-44640 | Secured        | Priority        | <u>Unsecured</u><br>\$45,441.87                      |
| Claim: 16018  Date Filed: 08/09/2006  Docketed Total: \$3,352.00  Filing Creditor Name:  DAJACO INDUSTRIES INC   | Claim Holder Name  DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051  |                | Docketed Total: | \$220,188.26<br>\$3,352.00                            |                                 |                | Allowed Total:  | \$45,441.8<br>\$1,300.0                              |
| 49715 LEONA<br>CHESTERFIELD, MI 48051  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,352.00<br>\$3,352.00          | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,300.00<br><b>\$1,300.0</b> 0 |
|  |  |                |                 |   |                                 |                |                 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | ETED                     |                 |                                 | CLAIM AS ALI                    | .OWED          |                 |                                 |
|---|--|--------------------------|-----------------|---------------------------------|---------------------------------|----------------|-----------------|---------------------------------|
| Claim: 2747<br>Date Filed: 04/24/2006   | Claim Holder Name  |                          |                 |                                 |                                 |                |                 |                                 |
| Docketed Total: \$71,255.39  Filing Creditor Name:  DATWYLER I O DEVICES  AMERICAS  NELSON MULLINS RILEY &  SCARBOROUGH LLP | DATWYLER I O DEVICE<br>NELSON MULLINS RILE<br>SCARBOROUGH LLP<br>PO BOX 11070<br>COLUMBIA, SC 29211-10 | Y &                      | Docketed Total: | \$71,255.39                     |                                 |                | Allowed Total:  | \$53,085.76                     |
| PO BOX 11070<br>COLUMBIA, SC 29211-1070   | <u>Case Number*</u><br>05-44567  | <u>Secured</u>           | <u>Priority</u> | <u>Unsecured</u><br>\$71,255.39 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$53,085.76 |
|   |  |                          |                 | \$71,255.39                     |                                 |                |                 | \$53,085.76                     |
| Claim: 15226  Date Filed: 07/31/2006  Docketed Total: \$87,775.20  Filing Creditor Name:  DELTA PRODUCTS                    | Claim Holder Name DELTA PRODUCTS COR 4405 CUSHING PKWY FREMONT, CA 94538                               | PORATION                 | Docketed Total: | \$87,775.20                     |                                 |                | Allowed Total:  | \$80,539.55                     |
| CORPORATION<br>4405 CUSHING PKWY<br>FREMONT, CA 94538   | <u>Case Number*</u><br>05-44640  | <u>Secured</u>           | <u>Priority</u> | <u>Unsecured</u><br>\$87,775.20 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$80,539.55 |
|   |  |                          |                 | \$87,775.20                     |                                 |                |                 | \$80,539.55                     |
| Claim: 1586 Date Filed: 01/17/2006 Docketed Total: \$16,269.10 Filing Creditor Name: DEVRIES INTERNATIONAL INC              | Claim Holder Name DEVRIES INTERNATION 1645 REYNOLDS AVE IRVINE, CA 92614                               | JAL INC                  | Docketed Total: | \$16,269.10                     |                                 |                | Allowed Total:  | \$15,489.10                     |
| 1645 REYNOLDS AVE<br>IRVINE, CA 92614   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>           | <u>Priority</u> | <u>Unsecured</u><br>\$16,269.10 | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$15,489.10 |
|   |  |                          |                 | \$16,269.10                     |                                 |                | _               | \$15,489.10                     |
| Claim: 14401 Date Filed: 07/31/2006 Docketed Total: \$4,652.71 Filing Creditor Name:  | Claim Holder Name  DOTT INDUSTRIES INC 40950 WOODWARD AVI  | E STE 100                | Docketed Total: | \$4,652.71                      |                                 |                | Allowed Total:  | \$3,294.59                      |
| DOTT INDUSTRIES INC<br>40950 WOODWARD AVE STE 100<br>BLOOMFIELD HILLS, MI 48304   | BLOOMFIELD HILLS, MI <u>Case Number*</u>   | Secured                  | <u>Priority</u> | <u>Unsecured</u>                | Case Number*                    | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u>                |
|   | 05-44640   | \$4,652.71<br>\$4,652.71 |                 |                                 | 05-44640                        |                | _               | \$3,294.59<br>\$3,294.59        |
|   |  |                          |                 |                                 |                                 |                |                 |                                 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKI   | ETED                          |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                |  |  |
|---|--|-------------------------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|--------------------------------|--|--|
| Claim: 14402 Date Filed: 07/31/2006 Docketed Total: \$18,385.92 Filing Creditor Name: DOTT INDUSTRIES INC   | Claim Holder Name  DOTT INDUSTRIES INC 40950 WOODWARD AVE BLOOMFIELD HILLS, MI |                               | Docketed Total: | \$18,385.92                      |                                 | Allowed Total: |                 |                                |  |  |
| 40950 WOODWARD AVE STE 100<br>BLOOMFIELD HILLS, MI 48304  | <u>Case Number*</u><br>05-44567  | <u>Secured</u><br>\$18,385.92 | <u>Priority</u> | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,903.0  |  |  |
|   |  | \$18,385.92                   |                 |                                  |                                 |                |                 | \$2,903.0                      |  |  |
| Claim: 7343  Date Filed: 06/02/2006  Docketed Total: \$59,296.80  Filing Creditor Name:  DOW CORNING CORP  2200 W SALZBURG RD                     | Claim Holder Name  DOW CORNING CORP 2200 W SALZBURG RD MIDLAND, MI 48686       |                               | Docketed Total: | \$59,296.80                      |                                 |                | Allowed Total:  | \$17,184.4                     |  |  |
| MIDLAND, MI 48686   | <u>Case Number*</u><br>05-44640  | <u>Secured</u>                | <u>Priority</u> | <u>Unsecured</u><br>\$59,296.80  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$17,184.4 |  |  |
|   |  |                               |                 | \$59,296.80                      |                                 |                |                 | \$17,184.4                     |  |  |
| Claim: 7341 Date Filed: 06/02/2006 Docketed Total: \$34,468.09 Filing Creditor Name: DOW CORNING CORPORATION 2200 W SALZBURG RD                   | Claim Holder Name  DOW CORNING CORPOR  2200 W SALZBURG RD  MIDLAND, MI 48686   | RATION                        | Docketed Total: | \$34,468.09                      |                                 |                | Allowed Total:  | \$26,554.5                     |  |  |
| MIDLAND, MI 48686   | <u>Case Number*</u><br>05-44640  | <u>Secured</u>                | Priority        | <u>Unsecured</u><br>\$34,468.09  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$26,554.5 |  |  |
|   |  |                               |                 | \$34,468.09                      |                                 |                |                 | \$26,554.5                     |  |  |
| Claim: 116 Date Filed: 10/25/2005 Docketed Total: \$289,004.91 Filing Creditor Name: DRAKA AUTOMOTIVE GMBH DICKESTR 23 WUPPERTAL, D 42369 GERMANY | Claim Holder Name  DRAKA AUTOMOTIVE C DICKESTR 23  WUPPERTAL, D 42369 GERMANY  | МВН                           | Docketed Total: | \$289,004.91                     |                                 |                | Allowed Total:  | \$11,929.3                     |  |  |
|   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                | Priority        | <u>Unsecured</u><br>\$289,004.91 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$11,929.3 |  |  |
|   |  |                               |                 | \$289,004.91                     |                                 |                |                 | \$11,929.3                     |  |  |
|   |  |                               |                 |                                  |                                 |                |                 |                                |  |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM AS DOCKETE  |   |  |  | CLAIM AS ALLOWED  |   |  |  |  |
|---|---|--|--|---|---|--|--|--|
| Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022                                   |   | Docketed Total:  | \$86,129.80  |   |   | Allowed Total:   | \$56,728.00  |  |
| <u>Case Number*</u><br>05-44481   | <u>Secured</u>  | <u>Priority</u>  | <u>Unsecured</u><br>\$86,129.80  | <u>Case Number*</u><br>05-44640   | <u>Secured</u>  | <u>Priority</u>  | <u>Unsecured</u><br>\$56,728.06  |  |
|   |   |  | \$80,129.80  |   |   |  | \$56,728.06  |  |
| Claim Holder Name  DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOW 951 E BYRD ST RICHMOND, VA 23219 | /ER   | Docketed Total:  | \$131,187.07   |   |   | Allowed Total:   | \$115,316.42   |  |
| <u>Case Number*</u><br>05-44640   | <u>Secured</u><br>\$3,221.49<br>\$3,221.49  | <u>Priority</u>  | <u>Unsecured</u><br>\$127,965.58<br>\$127,965.58   | <u>Case Number*</u><br>05-44567<br>05-44640   | <u>Secured</u>  | <u>Priority</u>  | <u>Unsecured</u><br>\$68.19<br>\$115,248.23  |  |
|   |   |  |  |   |   |  | \$115,316.42   |  |
| Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512   |   | Docketed Total:  | \$122,867.13   |   |   | Allowed Total:   | \$18,036.90  |  |
| <u>Case Number*</u><br>05-44567   | <u>Secured</u>  | <u>Priority</u>  | <u>Unsecured</u><br>\$122,867.13   | <u>Case Number*</u><br>05-44567   | <u>Secured</u>  | <u>Priority</u>  | <u>Unsecured</u><br>\$18,036.90  |  |
|   |   |  | \$122,867.13   |   |   |  | \$18,036.90  |  |
| Claim Holder Name EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172                                   | 2   | Docketed Total:  | \$52,740.26  |   |   | Allowed Total:   | \$22,878.00  |  |
| Case Number*  | <u>Secured</u>  | <u>Priority</u>  | <u>Unsecured</u>   | Case Number*  | Secured   | Priority   | <u>Unsecured</u>   |  |
| 05-44481  |   |  | \$52,740.26  | 05-44481  |   |  | \$22,878.00  |  |
|   | AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  Case Number* 05-44481  Claim Holder Name  DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOW 951 E BYRD ST RICHMOND, VA 23219  Case Number* 05-44640  Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512  Case Number* 05-44567  Claim Holder Name  EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172 | AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  Case Number* Secured 05-44481  Claim Holder Name  DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219  Case Number* Secured 05-44640 \$3,221.49  \$3,221.49  Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512  Case Number* Secured 05-44567  Claim Holder Name  EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172 | AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  Case Number* 05-44481  Claim Holder Name  DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219  Case Number* 05-44640  S3,221.49  Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512  Case Number* 05-44567  Claim Holder Name  EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172 | AMROC INVESTMENTS LLC 538 MADISON AVE 15TH FL NEW YORK, NY 10022  Case Number* Secured Priority Unsecured 05-44481 S86,129.80  Claim Holder Name  DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219  Case Number* Secured Priority Unsecured 05-44640 \$3,221.49  Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512  Case Number* Secured Priority Unsecured 05-44567 Docketed Total: \$122,867.13  Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512  Case Number* Secured Priority Unsecured 05-44567 Docketed Total: \$122,867.13  Claim Holder Name  EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172 | AMROC INVESTMENTS LLC 538 MADISON AVE 15TH FL NEW YORK, NY 10022    Case Number*   Secured   Priority   Unsecured   05-44481   S86,129.80 | AMROC INVESTMENTS LLC 335 MADISON AVE 15TH FL NEW YORK, NY 10022  Case Number* Secured Priority Unsecured 05-44481 S86,129.80  Claim Holder Name  DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E NYRD ST RICHMOND, VA 23219  Case Number* Secured Priority Unsecured 05-44640 \$3,221.49  Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512  Case Number* Secured Priority Unsecured 05-44567  Claim Holder Name  ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512  Claim Holder Name  EVOX RIFA INC 105-44567  Docketed Total: \$122,867.13  S122,867.13  Claim Holder Name  EVOX RIFA INC 1050 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172 | AMROC INVISIMENTS LLC 535 MADESON AVE 15TH FL NEW YORK, NY 10022    Case Number*   Secured   Priority   Descured   586,129,80   586,129,80 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   | TED            |                               |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|--|----------------|-------------------------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 16751 Date Filed: 12/05/2007 Docketed Total: \$250,422.69 Filing Creditor Name: F&G MULTI SLIDE INC 130 INDUSTRIAL DR | Claim Holder Name  F&G MULTI SLIDE INC 130 INDUSTRIAL DR  FRANKLIN, OH 45005       |                | Docketed Total:               | \$250,422.69                     |                                 |                | Allowed Total:  | \$237,791.4                      |
| FRANKLIN, OH 45005   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u>               | <u>Unsecured</u><br>\$250,422.69 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$237,791.47 |
|  |  |                |                               | \$250,422.69                     |                                 |                |                 | \$237,791.47                     |
| Claim: 2350 Date Filed: 03/21/2006 Docketed Total: \$222,736.28 Filing Creditor Name: FEDERAL SCREW WORKS 20229 9 MILE RD    | Claim Holder Name  FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, M       |                | Docketed Total:               | \$222,736.28                     |                                 |                | Allowed Total:  | \$43,226.19                      |
| SAINT CLAIR SHORES, MI<br>48080-1775   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u><br>\$4,013.35 | <u>Unsecured</u><br>\$218,722.93 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$43,226.19  |
|  |  |                | \$4,013.35                    | \$218,722.93                     |                                 |                |                 | \$43,226.19                      |
| Claim: 12839  Date Filed: 07/28/2006  Docketed Total: \$492,938.78  Filing Creditor Name:  FUJITSU COMPONENTS  AMERICA INC   | Claim Holder Name  FUJITSU COMPONENTS A INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086 | AMERICA        | Docketed Total:               | \$492,938.78                     |                                 |                | Allowed Total:  | \$253,703.19                     |
| 250 E CARIBBEAN DR<br>SUNNYVALE, CA 94086  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u>               | <u>Unsecured</u><br>\$492,938.78 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$253,703.19 |
|  |  |                |                               | \$492,938.78                     |                                 |                |                 | \$253,703.19                     |
| Claim: 6993 Date Filed: 05/30/2006 Docketed Total: \$1,535.40 Filing Creditor Name: GAPI USA 300 HILLS DR                    | Claim Holder Name GAPI USA 300 HULS DR CLAYTON, OH 45315                           |                | Docketed Total:               | \$1,535.40                       |                                 |                | Allowed Total:  | \$652.50                         |
| 300 HULS DR<br>CLAYTON, OH 45315   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                      | <u>Unsecured</u><br>\$1,535.40   | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$652.50     |
|  |  |                |                               | \$1,535.40                       |                                 |                |                 | \$652.50                         |
|  |  |                |                               |                                  |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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|   | ETED  | ,   |   | CLAIM AS ALI                    | LOWED  |   |   |
|---|---|---|---|---------------------------------|--|---|---|
| GE SUPPLY   |   | Docketed Total:   | \$341,525.93  |                                 |  | Allowed Total:  | \$284,394.80  |
| 11256 CORNELL PARK DI CINCINNATI, OH 45242  Case Number* 05-44640 | Secured   | <u>Priority</u>   | <u>Unsecured</u><br>\$341,525.93  | <u>Case Number*</u><br>05-44640 | <u>Secured</u>   | <u>Priority</u>   | <u>Unsecured</u><br>\$284,394.80  |
|   |   |   | ψο 11/ο 20.90   |                                 |  |   | \$284,394.80  |
| SILVER POINT CAPITAL<br>AND SILVER POINT CAP<br>OFFSHORE FUND LTD | FUND LP<br>ITAL   | Docketed Total:   | \$290,762.87  |                                 |  | Allowed Total:  | \$264,541.61  |
| <u>Case Number*</u><br>05-44640                                   | <u>Secured</u>  | <u>Priority</u>   | <u>Unsecured</u><br>\$290,762.87  | <u>Case Number*</u><br>05-44640 | Secured  | <u>Priority</u>   | <u>Unsecured</u><br>\$264,541.61  |
|   |   |   | \$290,762.87  |                                 |  |   | \$264,541.61  |
|   | NC  | Docketed Total:   | \$41,723.84   |                                 |  | Allowed Total:  | \$32,682.97   |
|   | 48071   |   |   |                                 |  |   |   |
| <u>Case Number*</u><br>05-44640                                   | <u>Secured</u>  | <u>Priority</u><br>\$7,002.35   | <u>Unsecured</u><br>\$34,721.49   | <u>Case Number*</u><br>05-44640 | <u>Secured</u>   | <u>Priority</u>   | <u>Unsecured</u><br>\$32,682.97   |
|   |   | \$7,002.35  | \$34,721.49   |                                 |  |   | \$32,682.97   |
|   |   |   |   |                                 |  |   |   |
|   |   |   |   |                                 |  |   |   |
|   |   |   |   |                                 |  |   |   |
|   |   |   |   |                                 |  |   |   |
|   | Claim Holder Name  GE CONSUMER & INDUS GE SUPPLY 11256 CORNELL PARK DI CINCINNATI, OH 45242  Case Number* 05-44640  Claim Holder Name  SPCP GROUP LLC AS AG SILVER POINT CAPITAL AND SILVER POINT CAPITAL AND SILVER POINT CAP OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST F GREENWICH, CT 06830  Case Number* 05-44640  Claim Holder Name H & L TOOL COMPANY I 32701 DEQUINDRE RD MADISON HEIGHTS, MI Case Number* | GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242  Case Number*  Claim Holder Name  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830  Case Number*  Secured 05-44640  Claim Holder Name  H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071  Case Number*  Secured | Claim Holder Name  GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242  Case Number* Secured Priority  Claim Holder Name  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH, CT 06830  Case Number* Secured Priority  Claim Holder Name  H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071  Case Number* Secured Priority  05-44640 \$7,002.35 | Claim Holder Name               | Claim Holder Name   GE CONSUMER & INDUSTRIAL F K A GE SUPPLY   11256 CORNELL PARK DR STE 500   CINCINNATI, OH 45242   Case Number*   Secured   Priority   Unsecured   S341,525.93   05-44640   S341,525.93   O5-44640   S341,525.93   O5-44640   S341,525.93   O5-44640   S341,525.93   O5-44640   S341,525.93   O5-44640   S44,525.93   O5-44640   S44,525.93   O5-44640   O5-44640 | Claim Holder Name   CE CONSUMER & INDUSTRIAL F K A   Docketed Total:   \$341,525.93 | Claim Holder Name   GE CONSUMER & INDUSTRIAL F K A   Docketed Total:   \$341,525.93   Allowed Total:   GE SUPPLY   1256 CORNILL PARK DR STE 500   CINCINNATI, OH 45242   Case Number*   Secured   Priority   Unsecured   S341,525.93   G5-44640   S44640   S44 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| EXHIBIT E - EXHIBIT E CLAIM<br>CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   |                               |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|--|-------------------------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
|  |  |                               |                 |                                  |                                 |                |                 |                                  |
| Claim: 7603  Date Filed: 06/07/2006  Docketed Total: \$2,614.68  Filing Creditor Name:  H & M COMPANY INC 200 CHIHUAHUA ST       | Claim Holder Name  H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-                         | 6330                          | Docketed Total: | \$2,614.68                       |                                 |                | Allowed Total:  | \$872.27                         |
| SAN ANTONIO, TX 78207-6330   | <u>Case Number*</u><br>05-44567  | <u>Secured</u>                | <u>Priority</u> | <u>Unsecured</u><br>\$2,614.68   | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$872.27     |
|  |  |                               |                 | \$2,614.68                       |                                 |                |                 | \$872.27                         |
| Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$356,407.35 Filing Creditor Name: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD | Claim Holder Name  HARRINGTON TOOL AN 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA                    | D DIE INC                     | Docketed Total: | \$356,407.35                     |                                 |                | Allowed Total:  | \$130,033.90                     |
| BROSSARD, QC J4Y 2H1<br>CANADA   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                | <u>Priority</u> | <u>Unsecured</u><br>\$356,407.35 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$130,033.90 |
|  |  |                               |                 | \$356,407.35                     |                                 |                |                 | \$130,033.90                     |
| Claim: 1307  Date Filed: 12/27/2005  Docketed Total: \$5,374.05  Filing Creditor Name:  HECKETHORN  MANUFACTURING CO INC         | Claim Holder Name  DEBT ACQUISITION COM  AMERICA V LLC  1565 HOTEL CIRCLE S STI  SAN DIEGO, CA 92108 |                               | Docketed Total: | \$5,374.05                       |                                 |                | Allowed Total:  | \$1,728.00                       |
| 2005 FORREST ST<br>DYERSBURG, TN 38024   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                | <u>Priority</u> | <u>Unsecured</u><br>\$5,374.05   | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,728.00   |
|  |  |                               |                 | \$5,374.05                       |                                 |                |                 | \$1,728.00                       |
| Claim: 7706 Date Filed: 06/09/2006 Docketed Total: \$50,895.80 Filing Creditor Name: HENNESSEY CAPITAL SOLUTIONS                 | Claim Holder Name  AMROC INVESTMENTS L 535 MADISON AVE 15TH NEW YORK, NY 10022                       |                               | Docketed Total: | \$50,895.80                      |                                 |                | Allowed Total:  | \$12,236.35                      |
| ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE  | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$50,895.80 | <u>Priority</u> | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$12,236.35  |
| HUNTINGTON WOODS, MI<br>48070-1362   |  | \$50,895.80                   |                 |                                  |                                 |                |                 | \$12,236.35                      |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK   | ETED           |                 |                                  | CLAIM AS ALI                                   | LOWED          |                 |                                  |
|--|---|----------------|-----------------|----------------------------------|--|----------------|-----------------|----------------------------------|
| Claim: 3827 Date Filed: 05/01/2006 Docketed Total: \$31,046.14 Filing Creditor Name:   | Claim Holder Name LIQUIDITY SOLUTIONS ASSIGNEE OF HENRY C                     |                | Docketed Total: | \$31,046.14                      |  |                | Allowed Total:  | \$15,224.53                      |
| HENRY COUNTY RURAL ELECTRIC ME HENRY COUNTY REMC 201 N 6TH ST NEW CASTLE, IN 47362   | REMC ONE UNIVERSITY PLAZ HACKENSACK, NJ 0760  Case Number* 05-44481           |                | <u>Priority</u> | <u>Unsecured</u><br>\$31,046.14  | <u>Case Number*</u> <u>Secured</u><br>05-44640 |                | <u>Priority</u> | <u>Unsecured</u><br>\$15,224.5:  |
|  |   |                |                 | \$31,046.14                      |  |                |                 | \$15,224.53                      |
| Claim: 2186  Date Filed: 03/03/2006  Docketed Total: \$41,085.40  Filing Creditor Name:  HOSIDEN AMERICA  CORPORATION                | Claim Holder Name FAIR HARBOR CAPITAI 875 AVE OF THE AMERI NEW YORK, NY 10001 |                | Docketed Total: | \$41,085.40                      |  |                | Allowed Total:  | \$37,733.60                      |
| MASUDA FUNAI ET AL 203 N LASALLE ST STE 2500 CHICAGO, IL 60601   | <u>Case Number*</u> 05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$41,085.40  | <u>Case Number*</u><br>05-44640                | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$37,733.60  |
| C.H.C.136,12 00001   |   |                |                 | \$41,085.40                      |  |                |                 | \$37,733.60                      |
| Claim: 15220<br>Date Filed: 07/31/2006   | Claim Holder Name   |                |                 |                                  |  |                |                 |                                  |
| Docketed Total: \$321,256.00 Filing Creditor Name: HUTCHINSON SEAL CORPORATION   | HAIN CAPITAL INVEST<br>301 ROUTE 17 6TH FL<br>RUTHERFORD, NJ 07070            |                | Docketed Total: | \$321,256.00                     |  |                | Allowed Total:  | \$169,753.45                     |
| PO BOX 1886<br>GRAND RAPIDS, MI 49501  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$321,256.00 | <u>Case Number*</u><br>05-44640                | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$169,753.45 |
|  |   |                |                 | \$321,256.00                     |  |                |                 | \$169,753.45                     |
| Claim: 480<br>Date Filed: 11/10/2005   | Claim Holder Name   |                |                 |                                  |  |                |                 |                                  |
| Date Filed: 11/10/2005  Docketed Total: \$203,405.32  Filing Creditor Name:  HYLAND MACHINE COMPANY  1900 KUNTZ RD  DAYTON, OH 45404 | ARGO PARTNERS<br>12 W 37TH ST 9TH FL<br>NEW YORK, NY 10018                    |                | Docketed Total: | \$203,405.32                     |  |                | Allowed Total:  | \$11 <i>,</i> 280.00             |
|  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$203,405.32 | <u>Case Number*</u><br>05-44481                | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$11,280.00  |
|  |   |                |                 | \$203,405.32                     |  |                |                 | \$11,280.00                      |
|  |   |                |                 |                                  |  |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKETEI   |                | ,  |  | CLAIM AS ALI                    | LOWED          |                 |   |
|---|---|----------------|--|--|---------------------------------|----------------|-----------------|---|
| Claim: 9565 Date Filed: 07/17/2006 Docketed Total: \$4,890.13 Filing Creditor Name: ILLINOIS TOOL WORKS INC ANCHOR FASTENERS                            | Claim Holder Name  ILLINOIS TOOL WORKS INC ANCHOR FASTENERS 26101 FARGO AVE CLEVELAND, OH 44146-1305            |                | Docketed Total:                                      | \$4,890.13                                     |                                 |                | Allowed Total:  | \$2,115.60  |
| 26101 FARGO AVE<br>CLEVELAND, OH 44146-1305   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | Priority<br>\$4,890.13<br>\$4,890.13                 | <u>Unsecured</u>                               | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,115.60<br>\$2,115.60          |
| Claim: 6615 Date Filed: 05/22/2006 Docketed Total: \$7,907.92 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE | Claim Holder Name  ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE CHIPPEWA FALLS, WI 54729 |                | Docketed Total:                                      | \$7,907.92                                     |                                 |                | Allowed Total:  | \$7,423.87  |
| CHIPPEWA FALLS, WI 54729  | <u>Case Number*</u><br>05-44481   | Secured        | Priority   | <u>Unsecured</u><br>\$7,907.92<br>\$7,907.92   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority.       | <u>Unsecured</u><br>\$7,423.87<br><b>\$7,423.87</b>   |
| Claim: 9569 Date Filed: 07/17/2006 Docketed Total: \$72,359.10 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE      | Claim Holder Name  ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423            |                | Docketed Total:                                      | \$72,359.10                                    |                                 |                | Allowed Total:  | \$61,077.77   |
| FRANKFORT, IL 60423   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u><br>\$44,411.35<br><b>\$44,411.35</b> | <u>Unsecured</u><br>\$27,947.75<br>\$27,947.75 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$61,077.77<br><b>\$61,077.77</b> |
|   |   |                |  |  |                                 |                |                 | 901,077.77  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKI  | TED            | ,  |  | CLAIM AS AL                     | LOWED          |                 |  |
|---|---|----------------|--|--|---------------------------------|----------------|-----------------|--|
| Claim: 9574 Date Filed: 07/17/2006 Docketed Total: \$106,700.48 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW                   | Claim Holder Name  ILLINOIS TOOL WORKS I ITW DRAWFORM 500 FAIRVIEW ZEELAND, MI 49464              | NC             | Docketed Total:                          | \$106,700.48                                 |                                 |                | Allowed Total:  | \$87,321.04                                    |
| ZEELAND, MI 49464   | <u>Case Number*</u><br>05-44481   | Secured        | Priority<br>\$102,936.28<br>\$102,936.28 | <u>Unsecured</u><br>\$3,764.20<br>\$3,764.20 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$87,321.04<br>\$87,321.04 |
| Claim: 9567 Date Filed: 07/17/2006 Docketed Total: \$151,274.89 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 | Claim Holder Name  ILLINOIS TOOL WORKS I  ITW SHAKEPROOF AUTO PROD PO BOX 92052 CHICAGO, IL 60675 |                | Docketed Total:                          | \$151,274.89                                 |                                 |                | Allowed Total:  | \$38,404.71                                    |
| CHICAGO, IL 60675   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | Priority<br>\$151,274.89                 | Unsecured                                    | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$38,404.71                |
|   |   |                | \$151,274.89                             |  |                                 |                |                 | \$38,404.71                                    |
| Claim: 12246  Date Filed: 07/28/2006  Docketed Total: \$18,691.05  Filing Creditor Name:  ILLINOIS TOOL WORKS INC  TRANS TECH AMERICA  475 N GARY AVE     | Claim Holder Name  ILLINOIS TOOL WORKS I TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 60180 |                | Docketed Total:                          | \$18,691.05                                  |                                 |                | Allowed Total:  | \$9,652.50                                     |
| CAROL STREAM, IL 60188-490  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u>                          | <u>Unsecured</u><br>\$18,691.05              | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$9,652.50                 |
|   |   |                |  | \$18,691.05                                  |                                 |                |                 | \$ <del>9</del> ,652.50                        |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK   | ETED           |                 |   | CLAIM AS ALI                    | LOWED          |                 |                                    |
|--|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|------------------------------------|
| Claim: 1699 Date Filed: 01/30/2006 Docketed Total: \$117,572.06 Filing Creditor Name: INDUSTRIAL DIELECTRICS INC PO BOX 357  | Claim Holder Name  ASM CAPITAL LP 7600 JERICHO TURNPIKI WOODBURY, NY 11797  | E STE 302      | Docketed Total: | \$117,572.06  |                                 |                | Allowed Total:  | \$97,811.66                        |
| NOBLESVILLE, IN 46060  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$117,572.06<br><b>\$117,572.06</b> | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$97,811.66    |
| Claim: 10279   | Claim Holder Name   |                |                 | φ117,572.00   |                                 |                |                 | \$97,811.66                        |
| Date Filed: 07/24/2006  Docketed Total: \$1,456,361.79  Filing Creditor Name:  INTEGRATED SILICON  SOLUTION EF INC  2231 LAWSON LN   | INTEGRATED SILICON S EF INC 2231 LAWSON LN SANTA CLARA, CA 9505   |                | Docketed Total: | \$1,456,361.79  |                                 |                | Allowed Total:  | \$1,267,237.10                     |
| SANTA CLARA, CA 95054  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,456,361.79                      | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,267,237.10 |
|  |   |                |                 | \$1,456,361.79  |                                 |                |                 | \$1,267,237.10                     |
| Claim: 13788  Date Filed: 07/31/2006  Docketed Total: \$1,423,472.76  Filing Creditor Name:  INTERNATIONAL RECTIFIER  CORPORATION  SHEPPARD MULLIN RICHTER &  HAMPTON LLP  333 S HOPE ST 48TH FL | Claim Holder Name  INTERNATIONAL RECT CORPORATION SHEPPARD MULLIN RIC HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071 | CHTER &        | Docketed Total: | \$1,423,472.76  |                                 |                | Allowed Total:  | \$66,745.04                        |
| LOS ANGELES, CA 90071  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,423,472.76                      | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$66,745.04    |
|  |   |                |                 | \$1,423,472.76  |                                 |                |                 | \$66,745.04                        |
|  |   |                |                 |   |                                 |                |                 |                                    |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKET  | ED             |                                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                 |
|---|--|----------------|---------------------------------|----------------------------------|---------------------------------|----------------|-----------------|---------------------------------|
| Claim: 1541 Date Filed: 01/17/2006 Docketed Total: \$114,460.81 Filing Creditor Name: ITT CANNON NEWTON 2881 EAST BAYARD STREET               | Claim Holder Name  ITT CANNON NEWTON  2881 EAST BAYARD STREE  SENECA FALLS, NY 13148 | r              | Docketed Total:                 | \$114,460.81                     |                                 |                | Allowed Total:  | \$54,346.08                     |
| SENECA FALLS, NY 13148  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                        | <u>Unsecured</u><br>\$114,460.81 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$54,346.05 |
|   |  |                |                                 | \$114,460.81                     |                                 |                |                 | \$54,346.05                     |
| Claim: 9573 Date Filed: 07/17/2006 Docketed Total: \$159,690.14 Filing Creditor Name: ITW DELTAR INSERT MOLDED PRODUCTS 9629 W 197TH ST       | Claim Holder Name  ITW DELTAR INSERT MOLI PRODUCTS 9629 W 197TH ST MOKENA, IL 60448  | DED            | Docketed Total:                 | \$159,690.14                     |                                 |                | Allowed Total:  | \$94,514.87                     |
| MOKENA, IL 60448  | <u>Case Number*</u> 05-44640   | <u>Secured</u> | <u>Priority</u><br>\$159,690.14 | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$94,514.87 |
|   |  |                | \$159,690.14                    |                                  |                                 |                |                 | \$94,514.87                     |
| Claim: 10421  Date Filed: 07/24/2006  Docketed Total: \$53,587.08  Filing Creditor Name:  ITW FILTRATION PRODUCTS  18531 SPRING CREEK DR      | Claim Holder Name ITW FILTRATION PRODUC 18531 SPRING CREEK DR TINLEY PK, IL 60477    | TS             | Docketed Total:                 | \$53,587.08                      |                                 |                | Allowed Total:  | \$38,803.44                     |
| TINLEY PK, IL 60477   | <u>Case Number*</u><br>05-44481  | Secured        | <u>Priority</u><br>\$26,219.78  | <u>Unsecured</u><br>\$27,367.30  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$38,803.44 |
|   |  |                | \$26,219.78                     | \$27,367.30                      |                                 |                |                 | \$38,803.44                     |
| Claim: 1688  Date Filed: 01/27/2006  Docketed Total: \$65,530.04  Filing Creditor Name:  ITW SHAKEPROOF INDUSTRIAL  PRODUCTS  2550 S 27TH AVE | Claim Holder Name ITW SHAKEPROOF INDUST PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155 | TRIAL          | Docketed Total:                 | \$65,530.04                      |                                 |                | Allowed Total:  | \$29,406.38                     |
| BROADVIEW, IL 60155   | <u>Case Number*</u><br>05-44481  | Secured        | <u>Priority</u>                 | <u>Unsecured</u><br>\$65,530.04  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$29,406.38 |
|   |  |                |                                 | \$65,530.04                      |                                 |                |                 | \$29,406.38                     |
|   |  |                |                                 |                                  |                                 |                |                 |                                 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE  | ΓED            |                 |                                    | CLAIM AS ALI                    | LOWED          |                 |                                 |
|--|---|----------------|-----------------|------------------------------------|---------------------------------|----------------|-----------------|---------------------------------|
| CI   4045  |   |                |                 |                                    |                                 |                |                 |                                 |
| Claim: 14915  Date Filed: 07/31/2006  Docketed Total: \$468,786.87  Filing Creditor Name:  JAMESTOWN CONTAINER CORP SPECIALTY PRODUCTS DIV | Claim Holder Name  AMROC INVESTMENTS LI 535 MADISON AVE 15TH F NEW YORK, NY 10022 |                | Docketed Total: | \$468,786.87                       |                                 |                | Allowed Total:  | \$393,821.0                     |
| 2345 WALDEN AVE<br>BUFFALO, NY 14225   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$468,786.87   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$393,821.0 |
|  |   |                |                 | \$468,786.87                       |                                 |                |                 | \$393,821.03                    |
| Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$1,005,284.25 Filing Creditor Name: JIFFY TITE CO INC                                  | Claim Holder Name  AMROC INVESTMENTS LI 535 MADISON AVE 15TH F NEW YORK, NY 10022 |                | Docketed Total: | \$1,005,284.25                     |                                 |                | Allowed Total:  | \$995,991.07                    |
| 4437 WALDEN AVE<br>LANCASTER, NY 14086   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,005,284.25 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$995,991.0 |
|  |   |                |                 | \$1,005,284.25                     |                                 |                |                 | \$995,991.07                    |
| Claim: 533 Date Filed: 11/14/2005 Docketed Total: \$27,398.92 Filing Creditor Name: JOHN GUEST AUTOMOTIVE INC                              | Claim Holder Name  ASM CAPITAL LP  7600 JERICHO TURNPIKE S  WOODBURY, NY 11797    | STE 302        | Docketed Total: | \$27,398.92                        |                                 |                | Allowed Total:  | \$540.00                        |
| 10 BLOOMFIELD AVE<br>PO BOX 625<br>PINE BROOK, NJ 07058  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$27,398.92    | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$540.00    |
|  |   |                |                 | \$27,398.92                        |                                 |                |                 | \$540.00                        |
| Claim: 15565 Date Filed: 07/31/2006 Docketed Total: \$112,181.25 Filing Creditor Name:   | Claim Holder Name  KAC HOLDINGS INC DBA KESTER                                    | KESTER         | Docketed Total: | \$112,181.25                       |                                 |                | Allowed Total:  | \$58,202.58                     |
| KAC HOLDINGS INC DBA<br>KESTER<br>KESTER<br>800 W THORNDALE AVE<br>ITASCA, IL 60143-1341   | 800 W THORNDALE AVE<br>ITASCA, IL 60143-1341<br><u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$112,181.25   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$58,202.53 |
|  |   |                |                 | \$112,181.25                       |                                 |                | _               | \$58,202.5                      |
|  |   |                |                 |                                    |                                 |                |                 |                                 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE  | TED            |                 |  | CLAIM AS ALI                                | LOWED          |                 |  |
|---|---|----------------|-----------------|--|---|----------------|-----------------|--|
| Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$1,703,785.68 Filing Creditor Name: KAUMAGRAPH FLINT CORPORATION             | Claim Holder Name  KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746 |                | Docketed Total: | \$1,703,785.68                                       |   |                | Allowed Total:  | \$1,125,779.66   |
| 4705 INDUSTRIAL DR<br>MILLINGTON, MI 48746  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,703,785.68<br>\$1,703,785.68 | <u>Case Number*</u><br>05-44640             | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$1,125,779.66<br><b>\$1,125,779.6</b> 6 |
| Claim: 105 Date Filed: 10/25/2005 Docketed Total: \$233,508.18 Filing Creditor Name: KEATS MANUFACTURING CO                     | Claim Holder Name  KEATS MANUFACTURIN 350 W HOLBROOK DR  WHEELING, IL 60090             | G CO           | Docketed Total: | \$233,508.18   |   |                | Allowed Total:  | \$39,373.15  |
| 350 W HOLBROOK DR<br>WHEELING, IL 60090   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$233,508.18<br>\$233,508.18     | <u>Case Number*</u><br>05-44640<br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$36,339.05<br>\$3,034.10                |
|   |   |                |                 | ,,   |   |                |                 | \$39,373.15  |
| Claim: 104 Date Filed: 10/25/2005 Docketed Total: \$25,760.03 Filing Creditor Name: KEATS SOUTHWEST INC                         | Claim Holder Name  KEATS SOUTHWEST INC 350 W HOLBROOK DR  WHEELING, IL 60090            |                | Docketed Total: | \$25,760.03  |   |                | Allowed Total:  | \$9,051.14   |
| 350 W HOLBROOK DR<br>WHEELING, IL 60090   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$25,760.03                      | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$9,051.14                               |
|   |   |                |                 | \$25,760.03  |   |                |                 | \$9,051.14   |
| Claim: 12210 Date Filed: 07/28/2006 Docketed Total: \$34,446.55 Filing Creditor Name: KEMET ELECTRONICS CORPORATION PO BOX 5928 | Claim Holder Name  KEMET ELECTRONICS  CORPORATION  PO BOX 5928  GREENVILLE, SC 29606    |                | Docketed Total: | \$34,446.55  |   |                | Allowed Total:  | <b>\$14,465.05</b>   |
| GREENVILLE, SC 29606  | <u>Case Number*</u><br>05-44567   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$34,446.55                      | <u>Case Number*</u><br>05-44567             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$14,465.05                              |
|   |   |                |                 | \$34,446.55  |   |                |                 | \$14,465.05  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE  | TED   | ,                               |  | CLAIM AS ALI                    | LOWED          |                 |   |
|---|---|---|---------------------------------|--|---------------------------------|----------------|-----------------|---|
| Claim: 12211 Date Filed: 07/28/2006 Docketed Total: \$881,156.41 Filing Creditor Name: KEMET ELECTRONICS CORPORATION  | Claim Holder Name  KEMET ELECTRONICS  CORPORATION  PO BOX 5928  GREENVILLE, SC 29606          |   | Docketed Total:                 | \$881,156.41                                     |                                 |                | Allowed Total:  | \$152,937.45  |
| PO BOX 5928<br>GREENVILLE, SC 29606   | <u>Case Number*</u><br>05-44640   | <u>Secured</u>                              | <u>Priority</u>                 | <u>Unsecured</u><br>\$881,156.41<br>\$881,156.41 | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$152,937.45<br><b>\$152,937.45</b> |
| Claim: 14534 Date Filed: 07/31/2006 Docketed Total: \$3,629,694.59 Filing Creditor Name: L&W ENGINEERING CO 40950 WOODWARD AVE STE 100                          | Claim Holder Name  TPG CREDIT MANAGMEN 90 S SEVENTH ST  MINNEAPOLIS, MN 55402                 |   | Docketed Total:                 | \$3,629,694.59                                   |                                 |                | Allowed Total:  | \$543,640.44  |
| BLOOMFIELD HILLS, MI 48304  | Case Number* 05-44640   | Secured<br>\$3,629,694.59<br>\$3,629,694.59 | <u>Priority</u>                 | <u>Unsecured</u>                                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | \$543,640.44<br>\$543,640.44                            |
| Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$268,853.90 Filing Creditor Name: LDI INCORPORATED 4311 PATTERSON   | Claim Holder Name  LDI INCORPORATED  4311 PATTERSON  GRAND RAPIDS, MI 49512                   |   | Docketed Total:                 | \$268,853.90                                     |                                 |                | Allowed Total:  | \$192,950.99  |
| GRAND RAPIDS, MI 49512  | <u>Case Number*</u><br>05-44640   | <u>Secured</u>                              | <u>Priority</u>                 | <u>Unsecured</u><br>\$268,853.90                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$192,950.99                        |
|   |   |   |                                 | \$268,853.90                                     |                                 |                |                 | \$192,950.99  |
| Claim: 11925  Date Filed: 07/28/2006  Docketed Total: \$317,117.86  Filing Creditor Name:  LEXINGTON RUBBER GROUP INC  LEXINGTON CONNECTOR SEALS  1510 RIDGE RD | Claim Holder Name  LEXINGTON RUBBER GRO LEXINGTON CONNECTO 1510 RIDGE RD VIENNA, OH 44473-970 |   | Docketed Total:                 | \$317,117.86                                     |                                 |                | Allowed Total:  | \$31,398.46   |
| VIENNA, OH 44473-970  | <u>Case Number*</u><br>05-44640   | <u>Secured</u>                              | <u>Priority</u><br>\$263,044.57 | <u>Unsecured</u><br>\$54,073.29                  | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$31,398.46                         |
|   |   |   | \$263,044.57                    | \$54,073.29                                      |                                 |                |                 | \$31,398.46   |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKETI  | ED             |                 |                                  | CLAIM AS ALLOWED                |                |                 |                                  |  |
|--|---|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|--|
| C1-i 1004  |   |                |                 |                                  |                                 |                |                 |                                  |  |
| Claim: 1994 Date Filed: 02/14/2006 Docketed Total: \$35,738.64 Filing Creditor Name: LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC | Claim Holder Name  LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSO! 130 N COURT AVE MEMPHIS, TN 38103 | N PLLC         | Docketed Total: | \$35,738.64                      |                                 |                | Allowed Total:  | \$5,669.94                       |  |
| 130 N COURT AVE<br>MEMPHIS, TN 38103   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$35,738.64  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,669.94   |  |
|  |   |                |                 | \$35,738.64                      |                                 |                |                 | \$5,669.94                       |  |
| Claim: 16307 Date Filed: 09/12/2006 Docketed Total: \$362,371.05 Filing Creditor Name: LORD CORPORATION 2000 W GRANDVIEW BLVD            | Claim Holder Name  LORD CORPORATION  2000 W GRANDVIEW BLVD  ERIE, PA 16514                          |                | Docketed Total: | \$362,371.05                     |                                 |                | Allowed Total:  | \$10,359.59                      |  |
| ERIE, PA 16514   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$362,371.05 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$10,359.59  |  |
|  |   |                |                 | \$362,371.05                     |                                 |                |                 | \$10,359.59                      |  |
| Claim: 15926 Date Filed: 07/26/2006 Docketed Total: \$404,986.61 Filing Creditor Name: M A COM INC PO BOX 3608 MS38 26                   | Claim Holder Name  M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105                             |                | Docketed Total: | \$404,986.61                     |                                 |                | Allowed Total:  | \$125,651.26                     |  |
| HARRISBURG, PA 17105   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$404,986.61 | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$125,651.26 |  |
|  | _   |                |                 | \$404,986.61                     |                                 |                |                 | \$125,651.26                     |  |
| Claim: 10186 Date Filed: 07/21/2006 Docketed Total: \$130,579.71 Filing Creditor Name: MAGNESIUM ALUMINUM CORP 3425 SERVICE RD           | Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022                 |                | Docketed Total: | \$130,579.71                     |                                 |                | Allowed Total:  | \$89,510.49                      |  |
| CLEVELAND, OH 44111  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$130,579.71 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$89,510.49  |  |
|  |   |                |                 | \$130,579.71                     |                                 |                |                 | \$89,510.49                      |  |
|  |   |                |                 |                                  |                                 |                |                 |                                  |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE  | TED                           |                 |   | CLAIM AS ALI                                | LOWED          |                 |  |
|--|---|-------------------------------|-----------------|---|---|----------------|-----------------|--|
| Claim: 11453 Date Filed: 07/27/2006 Docketed Total: \$236,298.73 Filing Creditor Name: MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST | Claim Holder Name  MARIAN INC FKA MARIA PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202 | \$236,298.73                  |                 |   | Allowed Total:                              | \$186,642.58   |                 |  |
| INDIANAPOLIS, IN 46202   | <u>Case Number*</u><br>05-44640   | <u>Secured</u><br>\$25,605.91 | <u>Priority</u> | <u>Unsecured</u><br>\$210,692.82                      | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$186,642.58                         |
|  |   | \$25,605.91                   |                 | \$210,692.82  |   |                |                 | \$186,642.58   |
| Claim: 523  Date Filed: 11/14/2005  Docketed Total: \$557,641.90  Filing Creditor Name:  MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST                | Claim Holder Name  MARKETING SPECIALTIE PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268               | S MSI                         | Docketed Total: | \$557,641.90  |   |                | Allowed Total:  | \$278,782.37   |
| 5010 W 81ST ST<br>INDIANAPOLIS, IN 46268   | <u>Case Number*</u><br>05-44481   | <u>Secured</u>                | <u>Priority</u> | <u>Unsecured</u><br>\$557,641.90                      | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$278,782.37                         |
|  |   |                               |                 | \$557,641.90  |   |                |                 | \$278,782.37   |
| Claim: 5306 Date Filed: 05/08/2006 Docketed Total: \$53,842.15 Filing Creditor Name: MATSUO ELECTRONICS OF AMERICA 2134 MAIN ST STE 100                    | Claim Holder Name  MATSUO ELECTRONICS C AMERICA 2134 MAIN ST STE 100 HUNTINGTON BEACH, C              |                               | Docketed Total: | \$53,842.15   |   |                | Allowed Total:  | \$20,019.25  |
| HUNTINGTON BEACH, CA 92648   | <u>Case Number*</u><br>05-44481   | <u>Secured</u>                | Priority        | <u>Unsecured</u><br>\$53,842.15<br><b>\$53,842.15</b> | <u>Case Number*</u><br>05-44640<br>05-44610 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$20,019.25<br>\$0.00<br>\$20,019.25 |
|  |   |                               |                 |   |   |                |                 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE  | TED            |                      |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|---|----------------|----------------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 9576 Date Filed: 07/17/2006 Docketed Total: \$64,897.96 Filing Creditor Name: MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD | Claim Holder Name  MEDALIST INDUSTRIES I  MEDALIST INDL FASTEN  2700 YORK RD  ELK GROVE VILLAGE, IL | IER DIV        | Docketed Total:      | \$64,897.96                      |                                 |                | Allowed Total:  | \$44,746.9.                      |
| ELK GROVE VILLAGE, IL 60007  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority \$53,088.55 | <u>Unsecured</u><br>\$11,809.41  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$44,746.93  |
| Claim: 11455   |   |                | \$53,088.55          | \$11,809.41                      |                                 |                |                 | \$44,746.93                      |
| Date Filed: 07/27/2006  Docketed Total: \$358,636.72  Filing Creditor Name:  METAL FLOW CORPORATION  11694 JAMES ST                                  | Claim Holder Name  LONGACRE MASTER FU 810 SEVENTH AVE 33RD NEW YORK, NY 10019                       |                | Docketed Total:      | \$358,636.72                     |                                 |                | Allowed Total:  | \$334,323.99                     |
| HOLLAND, MI 49424  | <u>Case Number*</u> 05-44640  | <u>Secured</u> | <u>Priority</u>      | <u>Unsecured</u><br>\$358,636.72 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$334,323.99 |
|  |   |                |                      | \$358,636.72                     |                                 |                |                 | \$334,323.99                     |
| Claim: 3755  Date Filed: 05/01/2006  Docketed Total: \$89,760.00  Filing Creditor Name:  METAL MATIC INC 629 SECOND ST SE                            | Claim Holder Name  ORE HILL HUB FUND LT 650 FIFTH AVE 9TH FL NEW YORK, NY 10019                     | D              | Docketed Total:      | \$89,760.00                      |                                 |                | Allowed Total:  | \$43,303.48                      |
| MINNEAPOLIS, MN 55414-2106   | <u>Case Number*</u><br>05-44481   | Secured        | <u>Priority</u>      | <u>Unsecured</u><br>\$89,760.00  | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$43,303.48  |
|  |   |                |                      | \$89,760.00                      |                                 |                |                 | \$43,303.48                      |
| Claim: 8682 Date Filed: 06/27/2006 Docketed Total: \$323,679.01 Filing Creditor Name: METAL TECHNOLOGIES INC 1401 S GRANDSTAFF DR                    | Claim Holder Name  LONGACRE MASTER FUR 810 SEVENTH AVE 33RD NEW YORK, NY 10019                      |                | Docketed Total:      | \$323,679.01                     |                                 |                | Allowed Total:  | \$8,296.48                       |
| AUBURN, IN 46706   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u>      | <u>Unsecured</u><br>\$323,679.01 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$8,296.48   |
|  |   |                |                      | \$323,679.01                     |                                 |                |                 | \$8,296.48                       |
|  |   |                |                      |                                  |                                 |                |                 |                                  |

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK   | ŒTED           |                 |   | CLAIM AS ALI                    | LOWED          |                 |   |
|--|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 7578 Date Filed: 06/06/2006 Docketed Total: \$833,534.00 Filing Creditor Name: MICRON SEMICONDUCTOR PROD INC          | Claim Holder Name  SPCP GROUP LLC  TWO GREENWICH PLA  GREENWICH, CT 06830 |                | Docketed Total: | \$833,534.00  |                                 |                | Allowed Total:  | \$390,744.00  |
| MICRON SEMICONDUCTOR PROD INC 8000 S FEDERAL WAY PO BOX 6 BOISE, ID 83707  | <u>Case Number*</u><br>05-44481   | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$833,534.00<br>\$833,534.00        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$390,744.00<br>\$390,744.00    |
| Claim: 6932 Date Filed: 05/26/2006 Docketed Total: \$12,279.00 Filing Creditor Name: MICROSEMI CORP 2381 MORSE AVE           | Claim Holder Name MICROSEMI CORP 2381 MORSE AVE IRVINE, CA 92614          |                | Docketed Total: | \$12,279.00   |                                 |                | Allowed Total:  | \$7,500.00  |
| IRVINE, CA 92614   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$12,279.00<br>\$12,279.00          | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$7,500.00<br><b>\$7,500.00</b> |
| Claim: 6577 Date Filed: 05/22/2006 Docketed Total: \$258,352.13 Filing Creditor Name: MID CONTINENT SPRING CO EFT PO BOX 649 | Claim Holder Name  MID CONTINENT SPRII PO BOX 649 HOPKINSVILLE, KY 422    |                | Docketed Total: | \$258,352.13  |                                 |                | Allowed Total:  | \$253,604.40  |
| HOPKINSVILLE, KY 42241-0649  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$258,352.13<br><b>\$258,352.13</b> | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$253,604.40                    |
|  |   |                |                 | <i>\$230,332.</i> 13                                    |                                 |                |                 | \$253,604.40  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   | ΓED                          |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|--|------------------------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 12244   | Claim Holder Name  |                              |                 |                                  |                                 |                |                 |                                  |
| Date Filed: 07/28/2006  Docketed Total: \$3,512.31  Filing Creditor Name:  MID STATES RUBBER PRODUCTS INC  NTE 0008090953218  1230 S RACE ST PO BOX 370        | MID STATES RUBBER PRO<br>INC<br>NTE 0008090953218<br>1230 S RACE ST<br>PO BOX 370<br>PRINCETON, IN 47670 | DUCTS                        | Docketed Total: | \$3,512.31                       |                                 |                | Allowed Total:  | \$3,105.74                       |
| PRINCETON, IN 47670  | <u>Case Number*</u><br>05-44481  | <u>Secured</u><br>\$3,512.31 | <u>Priority</u> | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,105.74   |
|  | \$3,512.31   |                              |                 |                                  |                                 |                |                 | \$3,105.74                       |
| Claim: 11688  Date Filed: 07/27/2006  Docketed Total: \$529,365.38  Filing Creditor Name:  MUBEA INC   | Claim Holder Name  MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042                                       |                              | Docketed Total: | \$80,487.44                      |                                 |                | Allowed Total:  | \$496,490.18                     |
| 6800 INDUSTRIAL RD<br>FLORENCE, KY 41042   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>               | <u>Priority</u> | <u>Unsecured</u><br>\$80,487.44  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$496,490.18 |
|  |  |                              |                 | \$80,487.44                      |                                 |                |                 | \$496,490.18                     |
| Claim: 9550 Date Filed: 07/17/2006 Docketed Total: \$135,856.48 Filing Creditor Name: MUELLER INDUSTRIES INC   | Claim Holder Name  MUELLER INDUSTRIES IN 2199 LAPEER AVE PORT HURON, MI 48060                            | С                            | Docketed Total: | \$135,856.48                     |                                 |                | Allowed Total:  | \$42,790.45                      |
| 2199 LAPEER AVE<br>PORT HURON, MI 48060  | <u>Case Number*</u><br>05-44481  | <u>Secured</u>               | <u>Priority</u> | <u>Unsecured</u><br>\$135,856.48 | <u>Case Number*</u><br>05-44481 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$42,790.45  |
|  |  |                              |                 | \$135,856.48                     |                                 |                |                 | \$42,790.45                      |
| Claim: 16418  Date Filed: 11/17/2006  Docketed Total: \$107,272.55  Filing Creditor Name:  NATIONAL MOLDING  CORPORATION  5 DUBON COURT  FARMINGDALE, NY 11735 | Claim Holder Name  LONGACRE MASTER FUN 810 SEVENTH AVE 33RD F NEW YORK, NY 10019                         |                              | Docketed Total: | \$107,272.55                     |                                 |                | Allowed Total:  | \$41,178.20                      |
|  | <u>Case Number*</u><br>05-44640  | <u>Secured</u>               | Priority        | <u>Unsecured</u><br>\$107,272.55 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$41,178.20  |
|  |  |                              |                 | \$107,272.55                     |                                 |                |                 | \$41,178.20                      |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK   | ETED           |                 |   | CLAIM AS ALLOWED   |                |                 |  |  |
|--|---|----------------|-----------------|---|--|----------------|-----------------|--|--|
| Claim: 7550 Date Filed: 06/06/2006 Docketed Total: \$185,979.44 Filing Creditor Name: NEWARK ELECTRONICS                                     | Claim Holder Name  NEWARK ELECTRONICS PO BOX 94151 PALATINE, IL 60094-4151                |                | Docketed Total: | \$185,979.44  |  |                | Allowed Total:  | \$106,467.2  |  |
| PO BOX 94151 PALATINE, IL 60094-4151   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$185,979.44<br><b>\$185,979.44</b> | Case Number* 05-44612 05-44567 05-44640 05-44624 05-44507 05-44482 | <u>Secured</u> | <u>Priority</u> | Unsecured<br>\$6,037.59<br>\$331.84<br>\$88,909.44<br>\$70.97<br>\$10,470.92<br>\$646.57 |  |
| Claim: 878 Date Filed: 11/28/2005 Docketed Total: \$351,634.04 Filing Creditor Name: ONKYO INDUSTRIAL COMPONENTS INC 38701 7 MILE RD STE 295 | Claim Holder Name  ONKYO INDUSTRIAL CO INC 38701 7 MILE RD STE 295 LIVONIA, MI 48152-7038 |                | Docketed Total: | \$351,634.04  |  |                | Allowed Total:  | \$214,128.30   |  |
| 38701 7 MILE RD 51E 295<br>LIVONIA, MI 48152-7038  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$351,634.04                        | <u>Case Number*</u><br>05-44481                                    | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$214,128.30   |  |
| Claim: 13459   |   |                |                 | \$351,634.04  |  |                |                 | \$214,128.30   |  |
| Date Filed: 07/25/2006 Docketed Total: \$370,568.92 Filing Creditor Name: PAR FOAM PRODUCTS INC 239 VAN RENSSELAER ST                        | Claim Holder Name  LONGACRE MASTER FU 810 SEVENTH AVE 33RD NEW YORK, NY 10019             |                | Docketed Total: | \$370,568.92  |  |                | Allowed Total:  | \$360,692.12   |  |
| BUFFALO, NY 14210  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$370,568.92                        | <u>Case Number*</u><br>05-44640                                    | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$360,692.12   |  |
|  |   |                |                 | \$370,568.92  |  |                |                 | \$360,692.12   |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   | TED            |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|---|--|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 16557<br>Date Filed: 02/28/2007  | Claim Holder Name  |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$435,185.00  Filing Creditor Name:  PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR | PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603 |                | Docketed Total: | \$435,185.00                     |                                 |                | Allowed Total:  | \$335,336.0                      |
| CHICAGO, IL 60603   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$435,185.00 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$335,336.01 |
|   |  |                |                 | \$435,185.00                     |                                 |                |                 | \$335,336.01                     |
| Claim: 1156  Date Filed: 12/13/2005   | Claim Holder Name  |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$5,754.73  Filing Creditor Name:  PENN ENGINEERING &  MANUFACTURING CORP  5190 OLD EASTON RD               | PENN ENGINEERING & MANUFACTURING CORI 5190 OLD EASTON RD DANBORO, PA 18916               | ,              | Docketed Total: | \$5,754.73                       |                                 |                | Allowed Total:  | \$4,387.53                       |
| DANBORO, PA 18916   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,754.73   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$4,387.53   |
|   |  |                |                 | \$5,754.73                       |                                 |                |                 | \$4,387.53                       |
| Claim: 4278  Date Filed: 05/01/2006   | Claim Holder Name  |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$3,010.00  Filing Creditor Name:  PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD                             | PIHER INTERNATIONAL<br>1640 NORTHWIND BLVD<br>LIBERTYVILLE, IL 60048                     | CORP           | Docketed Total: | \$3,010.00                       |                                 |                | Allowed Total:  | \$1,505.00                       |
| LIBERTYVILLE, IL 60048  | <u>Case Number*</u><br>05-44481  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$3,010.00   | <u>Case Number*</u><br>05-44481 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$1,505.00   |
|   |  |                |                 | \$3,010.00                       |                                 |                |                 | \$1,505.00                       |
|   |  |                |                 |                                  |                                 |                |                 |                                  |
|   |  |                |                 |                                  |                                 |                |                 |                                  |
|   |  |                |                 |                                  |                                 |                |                 |                                  |
|   |  |                |                 |                                  |                                 |                |                 |                                  |
|   |  |                |                 |                                  |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   | TED            |                 |   | CLAIM AS ALLOWED                            |                |                 |  |  |
|--|--|----------------|-----------------|---|---|----------------|-----------------|--|--|
| Claim: 5988 Date Filed: 05/16/2006 Docketed Total: \$223,768.64 Filing Creditor Name: PLASTOMER CORP PO BOX 67000 DEPT 15601                             | Claim Holder Name  LONGACRE MASTER FUI 810 SEVENTH AVE 33RD NEW YORK, NY 10019       |                | Docketed Total: | \$223,768.64  |   |                | Allowed Total:  | \$211,580.00                                   |  |
| DETROIT, MI 48267-0156   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$223,768.64<br>\$223,768.64        | <u>Case Number*</u><br>05-44567<br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$810.00<br>\$210,770.00   |  |
| Claim: 5388 Date Filed: 05/09/2006 Docketed Total: \$157,798.33 Filing Creditor Name: PONTIAC COIL INC   | Claim Holder Name  PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-47             | 768            | Docketed Total: | \$157,798.33  |   |                | Allowed Total:  | \$211,580.00<br>\$58,803.9:                    |  |
| 5800 MOODY DR<br>CLARKSTON, MI 48348-4768  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$157,798.33<br><b>\$157,798.33</b> | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$58,803.92<br>\$58,803.92 |  |
| Claim: 9024 Date Filed: 07/05/2006 Docketed Total: \$84,777.15 Filing Creditor Name: PRECISION HARNESS INC 340 TRANSFER DR STE A                         | Claim Holder Name PRECISION HARNESS IN: 340 TRANSFER DR STE A INDIANAPOLIS, IN 46214 |                | Docketed Total: | \$84,777.15   |   |                | Allowed Total:  | \$48,442.8                                     |  |
| INDIANAPOLIS, IN 46214   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$84,777.15                         | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$48,442.8                 |  |
| Claim: 16609   |  |                |                 | \$84,777.15   |   |                |                 | \$48,442.83                                    |  |
| Claim: 16609 Date Filed: 06/04/2007 Docketed Total: \$193,633.16 Filing Creditor Name: PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484 | Claim Holder Name PRECISION RESOURCE IN 25 FOREST PARKWAY SHELTON, CT 06484          | NC KY DIV      | Docketed Total: | \$193,633.16  |   |                | Allowed Total:  | \$191,073.1                                    |  |
|  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$193,633.16                        | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$191,073.16               |  |
|  |  |                |                 | \$193,633.16  |   |                |                 | \$191,073.16                                   |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET  | ED             |                                |                                 | CLAIM AS ALLOWED                |                |                 |                                 |  |  |
|--|--|----------------|--------------------------------|---------------------------------|---------------------------------|----------------|-----------------|---------------------------------|--|--|
| Claim: 16661 Date Filed: 10/10/2005 Docketed Total: \$56,146.15 Filing Creditor Name:  | Claim Holder Name PRIDGEON & CLAY INC 50 COTTAGE GROVE SW                                  |                | Docketed Total:                | \$56,146.15                     |                                 |                | Allowed Total:  | \$51,632.5                      |  |  |
| PRIDGEON & CLAY INC<br>50 COTTAGE GROVE SW<br>GRAND RAPIDS, MI 49507   | GRAND RAPIDS, MI 49507 <u>Case Number*</u> 05-44481  | <u>Secured</u> | <u>Priority</u><br>\$56,146.15 | <u>Unsecured</u>                | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$51,632.5  |  |  |
|  |  |                | \$56,146.15                    |                                 |                                 |                | \$51,632.59     |                                 |  |  |
| Claim: 124  Date Filed: 10/25/2005  Docketed Total: \$23,878.34  Filing Creditor Name:  PROMOTECH KUNSTSTOFF UND  METTALLVERARBEITUNGSGES    | Claim Holder Name  LIQUIDITY SOLUTIONS INC  ONE UNIVERSITY PLAZA S  HACKENSACK, NJ 07601   |                | Docketed Total:                | \$23,878.34                     |                                 |                | Allowed Total:  | \$16,782.17                     |  |  |
| MBH<br>UNTERLOCHEN 44<br>SCHALCHEN, 5231   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>                | <u>Unsecured</u><br>\$23,878.34 | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$16,782.17 |  |  |
| AUSTRIA  |  |                |                                | \$23,878.34                     |                                 |                |                 | \$16,782.17                     |  |  |
| Claim: 10194  Date Filed: 07/21/2006  Docketed Total: \$15,361.12  Filing Creditor Name:  RB & W CORPORATION EFT  5190 BRADCO BLVD           | Claim Holder Name  RB & W CORPORATION EFF 5190 BRADCO BLVD  MISSISSAUGA, ON L4W 1G7 CANADA |                | Docketed Total:                | \$15,361.12                     |                                 |                | Allowed Total:  | \$5,121.28                      |  |  |
| MISSISSAUGA, ON L4W 1G7<br>CANADA  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                       | <u>Unsecured</u><br>\$15,361.12 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,121.28  |  |  |
|  |  |                |                                | \$15,361.12                     |                                 |                |                 | \$5,121.28                      |  |  |
| Claim: 5966  Date Filed: 05/16/2006  Docketed Total: \$18,475.70  Filing Creditor Name:  RED SPOT CORP PO BOX 418  EVANSVILLE, IN 47703-0418 | Claim Holder Name  HAIN CAPITAL HOLDINGS 301 RTE 17 6TH FL RUTHERFORD, NJ 07070            | LLC            | Docketed Total:                | \$18,475.70                     |                                 |                | Allowed Total:  | \$1,545.00                      |  |  |
|  | <u>Case Number*</u><br>05-44567  | <u>Secured</u> | <u>Priority</u>                | <u>Unsecured</u><br>\$18,475.70 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,545.00  |  |  |
|  |  |                |                                | \$18,475.70                     |                                 |                |                 | \$1,545.00                      |  |  |
|  |  |                |                                |                                 |                                 |                |                 |                                 |  |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   | TED                          |                 |  | CLAIM AS AL                     | LOWED          |                 |  |
|---|--|------------------------------|-----------------|--|---------------------------------|----------------|-----------------|--|
| Claim: 2748  Date Filed: 04/24/2006  Docketed Total: \$141,705.00  Filing Creditor Name:  RF MICRO DEVICES INC 7628 THORNDIKE RD  | Claim Holder Name  RF MICRO DEVICES INC 7628 THORNDIKE RD GREENSBORO, NC 27409   |                              | Docketed Total: | \$141,705.00                                     |                                 |                | Allowed Total:  | <b>\$3,892.</b> 83                                   |
| GREENSBORO, NC 27409  | <u>Case Number*</u><br>05-44481  | Secured                      | <u>Priority</u> | <u>Unsecured</u><br>\$141,705.00<br>\$141,705.00 | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,892.83<br><b>\$3,892.8</b> 3 |
| Claim: 521 Date Filed: 11/14/2005 Docketed Total: \$1,859.48 Filing Creditor Name: RICHCO INC   | Claim Holder Name  RICHCO INC 8145 RIVER DR  MORTON GROVE, IL 6005   | 3                            | Docketed Total: | \$1,859.48                                       |                                 |                | Allowed Total:  | \$250.10   |
| 8145 RIVER DR<br>MORTON GROVE, IL 60053   | <u>Case Number*</u><br>05-44481  | Secured                      | <u>Priority</u> | <u>Unsecured</u><br>\$1,859.48                   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$250.10                         |
|   |  |                              |                 | \$1,859.48                                       |                                 |                |                 | \$250.10   |
| Claim: 14265  Date Filed: 07/31/2006  Docketed Total: \$43,152.38  Filing Creditor Name:  ROBIN INDUSTRIES INC  CLEVELAND DIVISION  ROBIN INDUSTRIES INC  1265 W 65 ST  CLEVELAND, OH 44102 | Claim Holder Name  SPCP GROUP LLC AS AGI SILVER POINT CAPITAL I AND SILVER POINT CAPITAL TO OFFSHORE FUND LTD TWO GREENWICH PLZ 19 GREENWICH, CT 06830 | FUND LP<br>TAL               | Docketed Total: | \$43,152.38                                      |                                 |                | Allowed Total:  | \$22,072.38  |
|   | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$4,266.38 | Priority        | <u>Unsecured</u><br>\$38,886.00                  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$22,072.38                      |
|   |  | \$4,266.38                   |                 | \$38,886.00                                      |                                 |                |                 | \$22,072.38  |
| Claim: 788 Date Filed: 11/22/2005 Docketed Total: \$263,175.04 Filing Creditor Name: ROGERS FOAM CORPORATION 20 VERNON ST   | Claim Holder Name  ROGERS FOAM CORPORA 20 VERNON ST SOMERVILLE, MA 02145   | ATION                        | Docketed Total: | \$263,175.04                                     |                                 |                | Allowed Total:  | \$249,257.97   |
| SOMERVILLE, MA 02145  | <u>Case Number*</u><br>05-44481  | <u>Secured</u>               | Priority        | <u>Unsecured</u><br>\$263,175.04                 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$249,257.97                     |
|   |  |                              |                 | \$263,175.04                                     |                                 |                |                 | \$249,257.97   |

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKE   | ΓED            |                 |   | CLAIM AS ALI                                | LOWED          |                 |  |
|---|--|----------------|-----------------|---|---|----------------|-----------------|--|
| Claim: 2482 Date Filed: 04/03/2006 Docketed Total: \$1,495,516.58 Filing Creditor Name: ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD           | Claim Holder Name  ROHM ELECTRONICS USA 10145 PACIFIC HEIGHTS B 1000 SAN DIEGO, CA 92121 |                | Docketed Total: | \$1,495,516.58  |   |                | Allowed Total:  | \$172,454.5  |
| NO 1000<br>SAN DIEGO, CA 92121  | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,495,516.58<br><b>\$1,495,516.58</b> | <u>Case Number*</u><br>05-44640<br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$170,853.7:<br>\$1,600.80<br>• <b>\$172,454.</b> 5: |
| Claim: 9910 Date Filed: 07/19/2006 Docketed Total: \$401,017.30 Filing Creditor Name: RTP CO 580 E FRONT ST   | Claim Holder Name  RTP CO 580 E FRONT ST  WINONA, MN 55987                               |                | Docketed Total: | \$401,017.30  |   |                | Allowed Total:  | \$113,703.0  |
| S80 E FRONT S1<br>WINONA, MN 55987  | <u>Case Number*</u><br>05-44640  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$401,017.30<br><b>\$401,017.30</b>     | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$113,703.0<br><b>\$113,703.0</b>                    |
| Claim: 237 Date Filed: 10/31/2005 Docketed Total: \$12,076.40 Filing Creditor Name: RUDOLPH BROS & CO   | Claim Holder Name  RUDOLPH BROS & CO PO BOX 425  CANAL WINCHESTER, OF                    | H 43110        | Docketed Total: | \$12,076.40   |   |                | Allowed Total:  | \$4,885.0  |
| PO BOX 425<br>CANAL WINCHESTER, OH 43110  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$12,076.40<br><b>\$12,076.40</b>       | <u>Case Number*</u><br>05-44481             | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$4,885.00<br>\$4,885.00                             |
| Claim: 12030 Date Filed: 07/28/2006 Docketed Total: \$40,444.54 Filing Creditor Name: SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202 | Claim Holder Name  SAINT GOBAIN PERFORM  1199 S CHILLICOTHE RD  AURORA, OH 44202         | ANCE           | Docketed Total: | \$40,444.54   |   |                | Allowed Total:  | \$26,062.34  |
|   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$40,444.54<br><b>\$40,444.54</b>       | <u>Case Number*</u><br>05-44640<br>05-44624 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$22,153.38<br>\$3,908.90                            |
|   |  |                |                 |   |   |                |                 | \$26,062.34  |

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK   | ETED           |                 |   | CLAIM AS ALI                    | LOWED          |                 |   |
|--|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|---|
| Claim: 2120 Date Filed: 02/27/2006 Docketed Total: \$97,728.50 Filing Creditor Name: SAMUEL SON & CO 4334 WALDEN AVE LANCASTER, NY 14086 | Claim Holder Name  STONEHILL INSTITUTION PARTNERS LP ATTN STEVE NELSON 885 THIRD AVE 30TH FL NEW YORK, NY 10022 |                | Docketed Total: | \$97,728.50   |                                 |                | Allowed Total:  | \$4,230.00  |
|  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$97,728.50<br>\$97,728.50        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$4,230.00<br><b>\$4,230.00</b> |
| Claim: 112 Date Filed: 10/25/2005 Docketed Total: \$57,501.00 Filing Creditor Name: SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE      | Claim Holder Name  SANYO ELECTRONIC D  CORP  2055 SANYO AVE  SAN DIEGO, CA 92154                                | EVICE USA      | Docketed Total: | \$57,501.00   |                                 |                | Allowed Total:  | \$34,785.00   |
| SAN DIEGO, CA 92154  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$57,501.00<br>\$57,501.00        | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$34,785.00<br>\$34,785.00      |
| Claim: 3996 Date Filed: 05/01/2006 Docketed Total: \$26,845.40 Filing Creditor Name: SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM            | Claim Holder Name  SAPA INC DBA TECHNI DYNAMICS ALUMINUM PO BOX 11263 PORTLAND, OR 97211                        |                | Docketed Total: | \$26,845.40   |                                 |                | Allowed Total:  | \$9,273.08  |
| PO BOX 11263<br>PORTLAND, OR 97211   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$26,845.40<br><b>\$26,845.40</b> | <u>Case Number*</u><br>05-44507 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$9,273.08<br><b>\$9,273.08</b> |
|  |   |                |                 |   |                                 |                |                 |   |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE   | TED            | ,               |   | CLAIM AS ALI                    | LOWED          |                 |                                 |
|--|--|----------------|-----------------|---|---------------------------------|----------------|-----------------|---------------------------------|
| Claim: 9585  Date Filed: 07/17/2006  Docketed Total: \$81,300.76  Filing Creditor Name:  SEAL & DESIGN INC  4015 CASILIO PKY | Claim Holder Name<br>LONGACRE MASTER FUN<br>810 SEVENTH AVE 33RD F<br>NEW YORK, NY 10019 |                | Docketed Total: | \$81,300.76   |                                 |                | Allowed Total:  | \$75,502.26                     |
| CLARENCE, NY 14031   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$81,300.76<br><b>\$81,300.76</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$75,502.26 |
|  |  |                |                 | \$81,300.76   |                                 |                |                 | \$75,502.26                     |
| Claim: 3293 Date Filed: 04/28/2006 Docketed Total: \$33,851.52 Filing Creditor Name: SEALED AIR CORPORATION 19440 ARENTH AVE | Claim Holder Name SEALED AIR CORPORATI 19440 ARENTH AVE CITY OF INDUSTRY, CA 9           |                | Docketed Total: | \$33,851.52   |                                 |                | Allowed Total:  | \$6,439.80                      |
| CITY OF INDUSTRY, CA 91748   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$33,851.52                       | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$6,439.80  |
|  |  |                |                 | \$33,851.52   |                                 |                |                 | \$6,439.80                      |
| Claim: 7843  Date Filed: 06/12/2006  Docketed Total: \$7,427.47  Filing Creditor Name:  SEALING DEVICES INC                  | Claim Holder Name SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-97             | 1              | Docketed Total: | \$7, <b>427.4</b> 7                                   |                                 |                | Allowed Total:  | \$1,380.80                      |
| 4400 WALDEN AVE<br>LANCASTER, NY 14086-971   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$7,427.47                        | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$1,380.80  |
|  |  |                |                 | \$7,427.47  |                                 |                |                 | \$1,380.80                      |
| Claim: 7606 Date Filed: 06/07/2006 Docketed Total: \$36,759.75 Filing Creditor Name: SEMBLEX CORPORATION 199 WEST DIVERSEY   | Claim Holder Name  AMROC INVESTMENTS L  535 MADISON AVE 15TH I  NEW YORK, NY 10022       |                | Docketed Total: | \$36,759.75   |                                 |                | Allowed Total:  | \$29,843.96                     |
| ELMHURST, IL 60126   | <u>Case Number*</u><br>05-44481  | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$36,759.75                       | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$29,843.96 |
|  |  |                |                 | \$36,759.75   |                                 |                |                 | \$29,843.96                     |
|  |  |                |                 |   |                                 |                |                 |                                 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | ETED           |                                      |   | CLAIM AS ALI                            | LOWED          |                 |  |
|---|--|----------------|--------------------------------------|---|---|----------------|-----------------|--|
| Claim: 9584 Date Filed: 07/17/2006 Docketed Total: \$116,843.56 Filing Creditor Name: SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS | Claim Holder Name<br>SIERRA LIQUIDITY FUN<br>2699 WHITE RD STE 255<br>IRVINE, CA 92614 | DLLC           | Docketed Total:                      | \$116,843.56  |   |                | Allowed Total:  | \$24,015.00  |
| INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR 2699 WHITE RD STE 255 IRVINE, CA 92614   | <u>Case Number*</u><br>05-44640  | <u>Secured</u> | Priority<br>\$4,797.32<br>\$4,797.32 | <u>Unsecured</u><br>\$112,046.24<br>\$112,046.24        | <u>Case Number*</u><br>05-44640         | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$24,015.00<br><b>\$24,015.0</b> 0                       |
| Claim: 661  Date Filed: 11/18/2005  Docketed Total: \$26,961.09  Filing Creditor Name:  SMALLEY STEEL RING COMPANY 555 OAKWOOD RD           | Claim Holder Name SMALLEY STEEL RING O 555 OAKWOOD RD LAKE ZURICH, IL 60047            | COMPANY        | Docketed Total:                      | \$26,961.09   |   |                | Allowed Total:  | \$6,719.23   |
| 555 OAKWOOD RD<br>LAKE ZURICH, IL 60047   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                             | <u>Unsecured</u><br>\$26,961.09<br><b>\$26,961.09</b>   | Case Number* 05-44507 05-44624 05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$4,670.23<br>\$2,049.00<br>\$0.00<br><b>\$6,719.2</b> 3 |
| Claim: 11963 Date Filed: 07/28/2006 Docketed Total: \$101,068.30 Filing Creditor Name: SPECIAL DEVICES DICORPORATED                         | Claim Holder Name  SPECIAL DEVICES INCC 14370 WHITE SAGE RD MOORPARK, CA 93021         | PRPORATED      | Docketed Total:                      | \$101,068.30  |   |                | Allowed Total:  | \$9,621.4:   |
| INCORPORATED 14370 WHITE SAGE RD MOORPARK, CA 93021   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                             | <u>Unsecured</u><br>\$101,068.30<br><b>\$101,068.30</b> | <u>Case Number*</u><br>05-44640         | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$9,621.42<br><b>\$9,621.4</b> 2                         |
|   |  |                |                                      |   |   |                |                 |  |
|   |  |                |                                      |   |   |                |                 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCK  | ETED                  |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                 |
|--|--|-----------------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|---------------------------------|
| Claim: 10955<br>Date Filed: 07/26/2006   | Claim Holder Name  |                       |                 |                                  |                                 |                |                 |                                 |
| Docketed Total: \$126,623.88  Filing Creditor Name:  SPEED TECH CORPORATION  NO 568 SEC 1  MIN SHENG N RD  KWEISHAN HSIANG TAOYUAN,  HSIEN | SPEED TECH CORPORA' NO 568 SEC 1 MIN SHENG N RD KWEISHAN HSIANG TA HSIEN TAIWAN, PROVINCE OF | OYUAN,                | Docketed Total: | \$126,623.88                     |                                 |                | Allowed Total:  | \$28,216.3                      |
| TAIWAN, PROVINCE OF CHINA  | <u>Case Number*</u><br>05-44640  | <u>Secured</u>        | <u>Priority</u> | <u>Unsecured</u><br>\$126,623.88 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$28,216.3  |
|  |  |                       |                 | \$126,623.88                     |                                 |                |                 | \$28,216.30                     |
| Claim: 162 Date Filed: 10/28/2005  | Claim Holder Name  |                       |                 |                                  |                                 |                |                 |                                 |
| Docketed Total: \$243.00 Siling Creditor Name: SPERRY & RICE MFG CO LLC 9146 US 52 BROOKVILLE, IN 47012                                    | LIQUIDITY SOLUTIONS ASSIGNEE OF SPERRY & CO LLC ONE UNIVERSITY PLAZ HACKENSACK, NJ 07601     | RICE MFG<br>A STE 312 | Docketed Total: | \$243.00                         |                                 |                | Allowed Total:  | \$121.50                        |
|  | <u>Case Number*</u><br>05-44481  | <u>Secured</u>        | <u>Priority</u> | Unsecured<br>\$243.00            | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$121.50    |
|  |  |                       |                 | \$243.00                         |                                 |                |                 | \$121.50                        |
| Claim: 4746<br>Date Filed: 05/04/2006  | Claim Holder Name  |                       |                 |                                  |                                 |                |                 |                                 |
| Docketed Total: \$92,262.14  Filing Creditor Name:  STADCO INC  STADCO AUTOMATIC DIV   | ARGO PARTNERS<br>12 W 37TH ST 9TH FL<br>NEW YORK, NY 10018                                   |                       | Docketed Total: | \$92,262.14                      |                                 |                | Allowed Total:  | \$91,796.37                     |
| 632 YELLOW SPRINGS FAIRFIELD<br>R<br>FAIRBORN, OH 45324-976  | <u>Case Number*</u> 05-44481   | <u>Secured</u>        | <u>Priority</u> | <u>Unsecured</u><br>\$92,262.14  | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$91,796.37 |
| FAIRDORN, 011 40024-976  |  |                       |                 | \$92,262.14                      |                                 |                |                 | \$91,796.37                     |
|  |  |                       |                 |                                  |                                 |                |                 |                                 |
|  |  |                       |                 |                                  |                                 |                |                 |                                 |
|  |  |                       |                 |                                  |                                 |                |                 |                                 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | ETED           |                                |                                  | CLAIM AS ALI                    | LOWED          |                 |                                 |
|---|--|----------------|--------------------------------|----------------------------------|---------------------------------|----------------|-----------------|---------------------------------|
| Claim: 1260 Date Filed: 12/23/2005 Docketed Total: \$126,717.40 Filing Creditor Name: STARK MANUFACTURING LLC                                     | Claim Holder Name  STARK MANUFACTURII  1300 S ELMIRA AVE  RUSSELLVILLE, AR 72802     |                | Docketed Total:                | \$126,717.40                     |                                 |                | Allowed Total:  | \$24,789.0                      |
| 1300 S ELMIRA AVE<br>RUSSELLVILLE, AR 72802   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>                | <u>Unsecured</u><br>\$126,717.40 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$24,789.00 |
|   |  |                |                                | \$126,717.40                     |                                 |                |                 | \$24,789.00                     |
| Claim: 8663  Date Filed: 06/27/2006  Docketed Total: \$5,894.00  Filing Creditor Name:  STEPHENSON & LAWYER INC 3831 PATTERSON AVE SE PO BOX 8834 | Claim Holder Name  MADISON NICHE OPPO LLC 6310 LAMAR AVE STE 12 OVERLAND PARK, KS 66 | 20             | Docketed Total:                | \$5,894.00                       |                                 |                | Allowed Total:  | \$4,160.00                      |
| GRAND RAPIDS, MI 49518-8834   | <u>Case Number*</u><br>05-44567  | <u>Secured</u> | <u>Priority</u>                | <u>Unsecured</u><br>\$5,894.00   | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$4,160.00  |
|   |  |                |                                | \$5,894.00                       |                                 |                |                 | \$4,160.00                      |
| Claim: 1431 Date Filed: 01/04/2006 Docketed Total: \$20,934.54 Filing Creditor Name: STEWARD INC  | Claim Holder Name  HAIN CAPITAL HOLDIN 301 RTE 17 6TH FL RUTHERFORD, NJ 07070        | IGS LLC        | Docketed Total:                | \$20,934.54                      |                                 |                | Allowed Total:  | \$9,492.60                      |
| 1200 E 36TH ST<br>CHATTANOOGA, TN 37407-2489  | <u>Case Number*</u><br>05-44610  | <u>Secured</u> | <u>Priority</u>                | <u>Unsecured</u><br>\$20,934.54  | <u>Case Number*</u><br>05-44610 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$9,492.60  |
|   |  |                |                                | \$20,934.54                      |                                 |                |                 | \$9,492.60                      |
| Claim: 1521 Date Filed: 01/12/2006 Docketed Total: \$93,318.95 Filing Creditor Name: SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD                | Claim Holder Name SUMITOMO SITIX SILICO 19801 N TATUM BLVD PHOENIX, AZ 85050         | DN INC         | Docketed Total:                | \$93,318.95                      |                                 |                | Allowed Total:  | \$25,616.80                     |
| PHOENIX, AZ 85050   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u><br>\$93,318.95 | <u>Unsecured</u>                 | <u>Case Number*</u><br>05-44481 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$25,616.80 |
|   |  |                | \$93,318.95                    |                                  |                                 |                |                 | \$25,616.80                     |
|   |  |                |                                |                                  |                                 |                |                 |                                 |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| Unsecured                   | <u>Case Numb</u>                       | <u>ber*</u> <u>Secured</u> | Allowed Total:<br>Priority | \$8,866.08                         |  |  |  |
|-----------------------------|--|----------------------------|----------------------------|------------------------------------|--|--|--|
| Unsecured                   | <u>ed</u> <u>Case Numb</u>             | <u>ber*</u> <u>Secured</u> |                            |                                    |  |  |  |
|                             |  | <u>ber*</u> <u>Secured</u> | <u>Priority</u>            |                                    |  |  |  |
| otal: \$814                 | 05-44481                               |                            |                            | Unsecured                          |  |  |  |
| otal: \$814                 |  |                            |                            |                                    |  |  |  |
| otal: \$814                 |  |                            |                            | \$8,866.08                         |  |  |  |
|                             | 4,710.90                               |                            | Allowed Total:             | \$143,378.81                       |  |  |  |
|                             |  |                            |                            |                                    |  |  |  |
| <u>Unsecured</u><br>\$814   | <u>Case Numb</u><br>14,710.90 05-44640 | ber* Secured               | <u>Priority</u>            | <u>Unsecured</u><br>\$143,378.81   |  |  |  |
| \$814                       | 4,710.90                               |                            |                            | \$143,378.81                       |  |  |  |
|                             |  |                            |                            |                                    |  |  |  |
| Total: \$5,019              | .9,217.38                              |                            | Allowed Total:             | \$4,986,815.92                     |  |  |  |
| <u>Unsecured</u><br>\$5,019 | <u>Case Numb</u><br>19,217.38 05-44640 | <u>ber*</u> <u>Secured</u> | <u>Priority</u>            | <u>Unsecured</u><br>\$4,986,815.92 |  |  |  |
|                             | 9,217.38                               |                            |                            | \$4,986,815.92                     |  |  |  |
| \$5,019                     |  |                            |                            |                                    |  |  |  |
| _                           |  |                            |                            |                                    |  |  |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE  |                | ,               |   | CLAIM AS ALI                    | LOWED          |                 |  |
|--|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|--|
| Claim: 9019 Date Filed: 07/05/2006 Docketed Total: \$15,855.76 Filing Creditor Name: TDK ELECTRONICS EUROPE GMBH               | Claim Holder Name  TDK ELECTRONICS EURC WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY | PE GMBH        | Docketed Total: | \$15,855.76   |                                 |                | Allowed Total:  | \$8,429.59                                   |
| WANHEIMER STR 57<br>DUESSELDORF, 40472<br>GERMANY  | <u>Case Number*</u><br>05-44610   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$15,855.76<br><b>\$15,855.76</b> | <u>Case Number*</u><br>05-44610 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$8,429.59<br>\$8,429.59 |
| Claim: 4734 Date Filed: 05/04/2006 Docketed Total: \$48,220.13 Filing Creditor Name: TEFCO INC 10120 W FLAMINGO RD STE 4 204   | Claim Holder Name TEFCO INC 10120 W FLAMINGO RD STE 4 204 LAS VEGAS, NV 89147       |                | Docketed Total: | \$48,220.13   |                                 |                | Allowed Total:  | \$24,362.56                                  |
| LAS VEGAS, NV 89147  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$48,220.13                       | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$24,362.56              |
|  |   |                |                 | \$48,220.13   |                                 |                |                 | \$24,362.56                                  |
| Claim: 7443  Date Filed: 06/05/2006  Docketed Total: \$108,297.25  Filing Creditor Name:  TEKNOR APEX COMPANY  505 CENTRAL AVE | Claim Holder Name  TEKNOR APEX COMPAN' 505 CENTRAL AVE PAWTUCKET, RI 02861          | Y              | Docketed Total: | \$108,297.25  |                                 |                | Allowed Total:  | \$32,433.15                                  |
| PAWTUCKET, RI 02861  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$108,297.25                      | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$32,433.15              |
|  |   |                |                 | \$108,297.25  |                                 |                |                 | \$32,433.15                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKET   | ED             |                 |  | CLAIM AS ALI                                | LOWED          |                 |  |
|---|---|----------------|-----------------|--|---|----------------|-----------------|--|
| Claim: 13420 Date Filed: 07/31/2006 Docketed Total: \$759,698.01 Filing Creditor Name: TICONA LLC TICONA FORTRON                          | Claim Holder Name TICONA LLC TICONA FORTRON 8040 DIXIE HWY FLORENCE, KY 41042-2904              |                | Docketed Total: | \$759,698.01                                     |   |                | Allowed Total:  | \$747,990.05   |
| 8040 DIXIE HWY<br>FLORENCE, KY 41042-2904   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$759,698.01<br>\$759,698.01 | <u>Case Number*</u><br>05-44567<br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$33,088.73<br>\$714,901.32<br>\$ <b>747,990.0</b> 5 |
| Claim: 1733 Date Filed: 01/31/2006 Docketed Total: \$8,407.61 Filing Creditor Name: TOLLMAN SPRING CO INC 91 ENTERPRISE DR                | Claim Holder Name  TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010                     |                | Docketed Total: | \$8,407.61                                       |   |                | Allowed Total:  | \$3,899.17   |
| BRISTOL, CT 06010   | <u>Case Number*</u><br>05-44567   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$8,407.61<br>\$8,407.61     | <u>Case Number*</u><br>05-44567             | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$3,899.17<br>\$3,899.17                             |
| Claim: 1920 Date Filed: 02/08/2006 Docketed Total: \$6,716.00 Filing Creditor Name: TOLLMAN SPRING CO INC                                 | Claim Holder Name  TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010                     |                | Docketed Total: | \$6,716.00                                       |   |                | Allowed Total:  | \$2,588.00   |
| 91 ENTERPRISE DR<br>BRISTOL, CT 06010   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$6,716.00<br>\$6,716.00     | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,588.00<br>\$2,588.00                             |
| Claim: 1572 Date Filed: 01/17/2006 Docketed Total: \$33,450.00 Filing Creditor Name: TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 | Claim Holder Name  TOSOH SMD INC  SCHOTTENSTEIN ZOX & DI PO BOX 165020  COLUMBUS, OH 43216-5020 | JNN            | Docketed Total: | \$33, <i>4</i> 50.00                             |   |                | Allowed Total:  | \$10,900.00  |
| COLUMBUS, OH 43216-5020   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$33,450.00<br>\$33,450.00   | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$10,900.00<br>\$10,900.00                           |

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK   | ETED           | ,               |   | CLAIM AS ALI                    | LOWED          |                 |                                  |
|---|---|----------------|-----------------|---|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 11461 Date Filed: 07/27/2006 Docketed Total: \$179,951.83 Filing Creditor Name: TRAM INC 47200 PORT ST                 | Claim Holder Name TRAM INC 47200 PORT ST PLYMOUTH, MI 48170                   |                | Docketed Total: | \$179,951.83  |                                 |                | Allowed Total:  | \$41,510.40                      |
| PLYMOUTH, MI 48170  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$179,951.83<br><b>\$179,951.83</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$41,510.40  |
|   |   |                |                 | \$179,951.83  |                                 |                |                 | \$41,510.40                      |
| Claim: 2065 Date Filed: 02/21/2006 Docketed Total: \$126,918.43 Filing Creditor Name: TRANS MATIC MFG CO INC MILLER JOHNSON   | Claim Holder Name REDROCK CAPITAL PAI 475 17TH ST STE 544 DENVER, CO 80202    | RTNERS LLC     | Docketed Total: | \$126,918.43  |                                 |                | Allowed Total:  | \$124,318.49                     |
| PO BOX 306<br>GRAND RAPIDS, MI 49501-0306   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$126,918.43                        | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$124,318.49 |
|   |   |                |                 | \$126,918.43  |                                 |                |                 | \$124,318.49                     |
| Claim: 11229 Date Filed: 07/26/2006 Docketed Total: \$78,757.21 Filing Creditor Name: TRITON INDUSTRIES INC 1020 N KOLMAR AVE | Claim Holder Name TRITON INDUSTRIES IN 1020 N KOLMAR AVE CHICAGO, IL 60651    | С              | Docketed Total: | \$78,757.21   |                                 |                | Allowed Total:  | \$16,213.28                      |
| CHICAGO, IL 60651   | <u>Case Number*</u><br>05-44640   | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$78,757.21                         | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$16,213.28  |
|   |   |                |                 | \$78,757.21   |                                 |                |                 | \$16,213.28                      |
| Claim: 8715 Date Filed: 06/28/2006 Docketed Total: \$36,618.89 Filing Creditor Name: TWIST INC PO BOX 177                     | Claim Holder Name  LONGACRE MASTER FU 810 SEVENTH AVE 33RD NEW YORK, NY 10019 |                | Docketed Total: | \$36,618.89   |                                 |                | Allowed Total:  | \$33,454.31                      |
| JAMESTOWN, OH 45335   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$36,618.89                         | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$33,454.31  |
|   |   |                |                 | \$36,618.89   |                                 |                |                 | \$33,454.31                      |
|   |   |                |                 |   |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCK   | ETED           |                               |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|---|---|----------------|-------------------------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 12396 Date Filed: 07/28/2006 Docketed Total: \$148,325.65 Filing Creditor Name: TYZ ALL PLASTICS INC 120 EXPRESS ST STE 1              | Claim Holder Name  LONGACRE MASTER FU 810 SEVENTH AVE 33RE NEW YORK, NY 10019 |                | Docketed Total:               | \$148,325.65                     |                                 |                | Allowed Total:  | \$143,898.96                     |
| PLAINVIEW, NY 11803   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u>               | <u>Unsecured</u><br>\$148,325.65 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$143,898.96 |
|   |   |                |                               | \$148,325.65                     |                                 |                |                 | \$143,898.96                     |
| Claim: 5123  Date Filed: 05/08/2006  Docketed Total: \$6,685.44  Filing Creditor Name:  ULTRAFORM INDUSTRIES INC  150 PEYERK CT               | Claim Holder Name  ULTRAFORM INDUSTRI 150 PEYERK CT ROMEO, MI 48065           | ES INC         | Docketed Total:               | \$6,685.44                       |                                 |                | Allowed Total:  | \$5,422.74                       |
| ROMEO, MI 48065   | <u>Case Number*</u> 05-44481  | <u>Secured</u> | <u>Priority</u>               | <u>Unsecured</u><br>\$6,685.44   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$5,422.74   |
|   |   |                |                               | \$6,685.44                       |                                 |                |                 | \$5,422.74                       |
| Claim: 11437  Date Filed: 07/27/2006  Docketed Total: \$39,624.64  Filing Creditor Name:  UNISOURCE WORLDWIDE INC  850 N ARLINGTON HEIGHTS RD | Claim Holder Name UNISOURCE WORLDWI 850 N ARLINGTON HEIG ITASCA, IL 60143     |                | Docketed Total:               | \$39,624.64                      |                                 |                | Allowed Total:  | \$13,620.66                      |
| ITASCA, IL 60143  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u><br>\$5,500.00 | <u>Unsecured</u><br>\$34,124.64  | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$13,620.66  |
|   |   |                | \$5,500.00                    | \$34,124.64                      |                                 |                | _               | \$13,620.66                      |
| Claim: 1744 Date Filed: 02/01/2006 Docketed Total: \$70,521.92 Filing Creditor Name: UNITED ELECTRONICS CORP                                  | Claim Holder Name UNITED ELECTRONICS 5321 N PEARL ST ROSEMONT, IL 60018       | CORP           | Docketed Total:               | \$70,521.92                      |                                 |                | Allowed Total:  | \$41,422.60                      |
| UNITED ELECTRONICS CORP<br>5321 N PEARL ST<br>ROSEMONT, IL 60018  | <u>Case Number*</u><br>05-44567   | <u>Secured</u> | <u>Priority</u>               | <u>Unsecured</u><br>\$70,521.92  | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$41,422.60  |
|   |   |                |                               | \$70,521.92                      |                                 |                |                 | \$41,422.60                      |
|   |   |                |                               |                                  |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED   | CLAIM AS DOCKI   | ETED           |  |   | CLAIM AS ALI                    | LOWED          |                 |  |
|---|--|----------------|--|---|---------------------------------|----------------|-----------------|--|
| Claim: 1787 Date Filed: 02/06/2006 Docketed Total: \$596,771.49 Filing Creditor Name: UNIVERSAL BEARINGS INC PO BOX 38                | Claim Holder Name  GOLDMAN SACHS CREI PARTNERS LP C/O GOLDMAN SACHS 30 HUDSON 17TH FL        |                | Docketed Total:                          | \$596,771.49  |                                 |                | Allowed Total:  | \$159,738.00   |
| BREMEN, IN 46506  | JERSEY CITY, NJ 07302<br>  <u>Case Number*</u><br>  05-44481                                 | Secured        | Priority<br>\$132,614.03<br>\$132,614.03 | <u>Unsecured</u><br>\$464,157.46<br><b>\$464,157.46</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$159,738.00<br><b>\$159,738.0</b> 0 |
| Claim: 1098 Date Filed: 12/09/2005 Docketed Total: \$54,912.75 Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD | Claim Holder Name UNIVERSAL METAL PRO 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-013 |                | Docketed Total:                          | \$54,912.75   |                                 |                | Allowed Total:  | \$13,620.40  |
| PO BOX 130<br>WICKLIFFE, OH 44092-0130  | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | Priority                                 | <u>Unsecured</u><br>\$54,912.75<br>\$54,912.75          | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | \$13,620.40<br>\$13,620.40                               |
| Claim: 2069 Date Filed: 02/21/2006 Docketed Total: \$14,704.15 Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC                     | Claim Holder Name UNIVERSAL METAL PRC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-013 |                | Docketed Total:                          | \$14,704.15   |                                 |                | Allowed Total:  | \$878.1  |
| 29980 LAKELAND BLVD<br>PO BOX 130<br>WICKLIFFE, OH 44092-0130   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>                          | <u>Unsecured</u><br>\$14,704.15<br><b>\$14,704.15</b>   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$878.15<br><b>\$878.1</b> 5         |
|   |  |                |  |   |                                 |                |                 |  |
|   |  |                |  |   |                                 |                |                 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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| CLAIM TO BE ALLOWED  | CLAIM AS DOCKE  | TED            |                 | _                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|---|----------------|-----------------|------------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 222 Date Filed: 10/31/2005 Docketed Total: \$636,399.79 Filing Creditor Name: US FARATHANE CORPORATION 38000 MOUND RD | Claim Holder Name  REDROCK CAPITAL PART 475 17TH ST STE 544  DENVER, CO 80202 | TNERS LLC      | Docketed Total: | \$636,399.79                       |                                 |                | Allowed Total:  | \$474,425.64                     |
| STERLING HEIGHTS, MI 48310   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$636,399.79   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$474,425.64 |
|  |   |                |                 | \$636,399.79                       |                                 |                |                 | \$474,425.64                     |
| Claim: 12385  Date Filed: 07/28/2006  Docketed Total: \$125,315.71  Filing Creditor Name:  VIASYSTEMS  1915 TROLLEY RD       | Claim Holder Name VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408                   |                | Docketed Total: | \$125,315.71                       |                                 |                | Allowed Total:  | <b>\$72,912.</b> 77              |
| YORK, PA 17408   | <u>Case Number*</u><br>05-44567   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$125,315.71   | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$72,912.77  |
|  |   |                |                 | \$125,315.71                       |                                 |                |                 | \$72,912.77                      |
| Claim: 11074  Date Filed: 07/26/2006  Docketed Total: \$285,140.66  Filing Creditor Name:  VIKING PLASTICS INC               | Claim Holder Name  ASM CAPITAL LP 7600 JERICHO TURNPIKE WOODBURY, NY 11797    | STE 302        | Docketed Total: | \$279,593.31                       |                                 |                | Allowed Total:  | \$238,940.13                     |
| 1 VIKING ST<br>CORRY, PA 16407   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$279,593.31   | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$238,940.13 |
|  |   |                |                 | \$279,593.31                       |                                 |                |                 | \$238,940.13                     |
| Claim: 9452 Date Filed: 07/13/2006 Docketed Total: \$2,675,676.21 Filing Creditor Name: VISHAY AMERICAS INC                  | Claim Holder Name  VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484      |                | Docketed Total: | \$2,675,676.21                     |                                 |                | Allowed Total:  | \$12,100.42                      |
| VISHAY AMERICAS INC<br>1 GREENWHICH PL<br>SHELTON, CT 06484  | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,675,676.21 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$12,100.42  |
|  |   |                |                 | \$2,675,676.21                     |                                 | -              |                 | \$12,100.42                      |
|  |   |                |                 |                                    |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET   | ED             |                 |                                  | CLAIM AS ALI                    | LOWED          |                 |                                  |
|--|---|----------------|-----------------|----------------------------------|---------------------------------|----------------|-----------------|----------------------------------|
| Claim: 7609<br>Date Filed: 06/07/2006  | Claim Holder Name   |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$402,499.83  Filing Creditor Name:  WAKO ELECTRONICS USA INC C O STITES & HARBINSON           | AMROC INVESTMENTS LLC<br>535 MADISON AVE 15TH FL<br>NEW YORK, NY 10022                  |                | Docketed Total: | \$402,499.83                     |                                 |                | Allowed Total:  | \$373,327.8                      |
| WAKO ELECTRONICS<br>400 W MARKET ST STE 1800<br>LOUISVILLE, KY 40202   | <u>Case Number*</u><br>05-44640   | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$402,499.83 | <u>Case Number*</u><br>05-44640 | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$373,327.83 |
|  |   |                |                 | \$402,499.83                     |                                 |                |                 | \$373,327.83                     |
| Claim: 10207  Date Filed: 07/21/2006  Docketed Total: \$208,704.95   | Claim Holder Name   |                | D. I IT I       | \$200 704 05                     |                                 |                | All 17.1        | \$122.0 <u>70.7</u> (            |
| Filing Creditor Name:  WAMCO INC  AKIN GUMP STRAUSS HAUER &  | AMROC INVESTMENTS LLC<br>535 MADISON AVE 15TH FL<br>NEW YORK, NY 10022                  |                | Docketed Total: | \$208,704.95                     |                                 |                | Allowed Total:  | \$133,078.70                     |
| FELD<br>2029 CENTURY PARK E 24TH FL<br>LOS ANGELES, CA 90067   | <u>Case Number*</u><br>05-44567   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$208,704.95 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$133,078.70 |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |   |                |                 | \$208,704.95                     |                                 |                |                 | \$133,078.70                     |
| Claim: 10752<br>Date Filed: 07/25/2006   | Claim Holder Name   |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$121,998.56 Filing Creditor Name: WIEGEL TOOL WORKS INC LEIBOWITZ LAW CENTER 420 W CLAYTON ST | WIEGEL TOOL WORKS INC<br>LEIBOWITZ LAW CENTER<br>420 W CLAYTON ST<br>WAUKEGAN, IL 60085 |                | Docketed Total: | \$121,998.56                     |                                 |                | Allowed Total:  | \$32,288.00                      |
| WAUKEGAN, IL 60085   | <u>Case Number*</u><br>05-44567   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$121,998.56 | <u>Case Number*</u><br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$32,288.00  |
|  |   |                |                 | \$121,998.56                     |                                 |                |                 | \$32,288.00                      |
| Claim: 12019 Date Filed: 07/28/2006  | Claim Holder Name   |                |                 |                                  |                                 |                |                 |                                  |
| Docketed Total: \$351,071.44  Filing Creditor Name:  ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV               | HAIN CAPITAL HOLDINGS<br>301 RTE 17 6TH FL<br>RUTHERFORD, NJ 07070                      | LLC            | Docketed Total: | \$351,071.44                     |                                 |                | Allowed Total:  | \$29,240.92                      |
| HUNTER & SCHANK CO LPA<br>1700 CANTON AVE<br>TOLEDO, OH 43604  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$351,071.44 | <u>Case Number*</u><br>05-44640 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$29,240.92  |
| ·  |   |                |                 | \$351,071.44                     |                                 |                |                 | \$29,240.92                      |
|  |   |                |                 |                                  |                                 |                |                 |                                  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

| EXHIBIT E - EXHIBIT E CLA CLAIM TO BE ALLOWED   | CLAIM AS DOCK  |                | ,               |                                  | CLAIM AS ALI                    | LOWED               |                 |                                |
|---|--|----------------|-----------------|----------------------------------|---------------------------------|---------------------|-----------------|--------------------------------|
| Claim: 9304 Date Filed: 07/11/2006 Docketed Total: \$114,420.00 Filing Creditor Name: ZILOG INC | Claim Holder Name ZILOG INC 532 RACE ST SAN JOSE, CA 95126 |                | Docketed Total: | \$114,420.00                     |                                 |                     | Allowed Total:  | \$7,200.00                     |
| 532 RACE ST<br>SAN JOSE, CA 95126   | <u>Case Number*</u><br>05-44567                            | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$114,420.00 | <u>Case Number*</u><br>05-44567 | <u>Secured</u>      | <u>Priority</u> | <u>Unsecured</u><br>\$7,200.00 |
|   |  |                |                 | \$114,420.00                     |                                 |                     |                 | \$7,200.00                     |
|   |  |                |                 |                                  | Total Clain                     | ns To Be Allowed: 1 | 175             |                                |
|   |  |                |                 |                                  |                                 | unt As Docketed:    | \$47,224,743.14 |                                |
|   |  |                |                 |                                  | Total Amor                      | unt As Allowed:     | \$24,610,909.14 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |
|   |  |                |                 |                                  |                                 |                     |                 |                                |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

| CLAIM TO BE ALLOWED   | CLAIM AS DOCK  | ETED                          |                                |   | CLAIM AS ALI                                | LOWED          |                 |  |
|---|--|-------------------------------|--------------------------------|---|---|----------------|-----------------|--|
| Claim: 2246  Date Filed: 03/10/2006  Docketed Total: \$6,140,513.59  Filing Creditor Name:  ALPS AUTOMOTIVE INC  GOLDBERG STINNETT MEYERS & DAVIS  44 MONTGOMERY ST STE 2900  SAN FRANCISCO, CA 94104 | Claim Holder Name  BEAR STEARNS INVESTMENT Docketed PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 |                               |                                | \$6,140,513.59  |   |                | Allowed Total:  | \$3,155,490.79                                   |
|   | <u>Case Number*</u><br>05-44640  | <u>Secured</u>                | <u>Priority</u>                | <u>Unsecured</u><br>\$6,140,513.59<br><b>\$6,140,513.59</b> | <u>Case Number*</u><br>05-44640<br>05-44567 | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$3,150,240.79<br>\$5,250.00 |
| Claim: 16783  |  |                               |                                |   |   |                |                 | \$3,155,490.79                                   |
| Date Filed: 01/16/2008  Docketed Total: \$429,525.84  Filing Creditor Name:  AMERICAN AIKOKU ALPHA INC  C/O MASUDA FUNAI EIFERT &   | Claim Holder Name  AMERICAN AIKOKU AI. C/O MASUDA FUNAI EI MITCHELL LTD 203 N LASALLE ST STE 2 CHICAGO, IL 60601-1262                                    | FERT &                        | Docketed Total:                | \$429,525.84  |   |                | Allowed Total:  | \$276,562.50                                     |
| MITCHELL LTD<br>203 N LASALLE ST STE 2500<br>CHICAGO, IL 60601-1262   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                | <u>Priority</u><br>\$5,823.94  | <u>Unsecured</u><br>\$423,701.90                            | <u>Case Number*</u><br>05-44481             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$276,562.50                 |
|   |  |                               | \$5,823.94                     | \$423,701.90  |   |                |                 | \$276,562.50                                     |
| Claim: 11659  Date Filed: 07/27/2006  Docketed Total: \$242,455.24  Filing Creditor Name:  FUJIKURA AMERICA INC   | Claim Holder Name  FUJIKURA AMERICA IN 3150 CORONADO DR ST SANTA CLARA, CA 9505  | ΕA                            | Docketed Total:                | \$242, <i>4</i> 55.24                                       |   |                | Allowed Total:  | \$96,343.87                                      |
| 3150 CORONADO DR STE A<br>SANTA CLARA, CA 95054-3223  | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$21,813.20 | <u>Priority</u><br>\$15,482.29 | <u>Unsecured</u><br>\$205,159.75                            | <u>Case Number*</u><br>05-44640             | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$96,343.87                  |
|   |  | \$21,813.20                   | \$15,482.29                    | \$205,159.75  |   |                |                 | \$96,343.87                                      |
|   |  |                               |                                |   |   |                |                 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

| CLAIM TO BE ALLOWED  | CLAIM AS DOCKET  | ΓED                            |                 |  | CLAIM AS ALI                                     | OWED   |                                   |   |
|--|--|--------------------------------|-----------------|--|--|--|-----------------------------------|---|
| Claim: 12192 Date Filed: 07/28/2006 Docketed Total: \$1,296,063.40 Filing Creditor Name: LORENTSON MFG CO INC PO BOX 932   | Claim Holder Name  LORENTSON MFG CO INC PO BOX 932 KOKOMO, IN 46903-0932                       | :                              | Docketed Total: | \$1,296,063.40                                       |  |  | Allowed Total:                    | \$396,613.90  |
| KOKOMO, IN 46903-0932  | <u>Case Number*</u><br>05-44640  | <u>Secured</u><br>\$789,167.04 | <u>Priority</u> | <u>Unsecured</u><br>\$506,896.36                     | <u>Case Number*</u><br>05-44640                  | <u>Secured</u>                                       | <u>Priority</u>                   | <u>Unsecured</u><br>\$396,613.90  |
|  |  | \$789,167.04                   |                 | \$506,896.36   |  |  |                                   | \$396,613.90  |
| Claim: 10707  Date Filed: 07/26/2006  Docketed Total: \$2,997,056.91  Filing Creditor Name:  TYCO ELECTRONICS  CORPORATION | Claim Holder Name  TYCO ELECTRONICS  CORPORATION  PO BOX 3608 MS 3826  HARRISBURG, PA 17105-36 | 08                             | Docketed Total: | \$2,997,056.91                                       |  |  | Allowed Total:                    | \$1,978,227.84  |
| PO BOX 3608 MS 3826<br>HARRISBURG, PA 17105-3608   | <u>Case Number*</u><br>05-44481  | <u>Secured</u>                 | <u>Priority</u> | <u>Unsecured</u><br>\$2,997,056.91<br>\$2,997,056.91 | Case Number* 05-44511 05-44507 05-44640 05-44624 | <u>Secured</u>                                       | Priority                          | <u>Unsecured</u><br>\$9,300.79<br>\$1,917.20<br>\$1,932,677.00<br>\$34,332.85 |
|  |  |                                |                 |  |  |  |                                   | \$1,978,227.84  |
|  |  |                                |                 |  | Total Amou                                       | ns To Be Allowed: 5 unt As Docketed: unt As Allowed: | \$11,105,614.98<br>\$5,903,238.90 |   |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)

| CLAIM TO BE ALLOWED  | CLAIM AS DOCK  | ETED           |                                   |                                      | CLAIM AS AL                     | LOWED  |                                      |                                    |
|--|--|----------------|-----------------------------------|--------------------------------------|---------------------------------|--|--------------------------------------|------------------------------------|
|  |  |                |                                   |                                      |                                 |  |                                      |                                    |
| Claim: 2660  Date Filed: 04/17/2006  Docketed Total: \$420,083,457.18  Filing Creditor Name:  LAW DEBENTURE TRUST  COMPANY OF NEW YORK  BROWN RUDNICK BERLACK  ISRAELS LLP | Claim Holder Name  LAW DEBENTURE TRUS OF NEW YORK BROWN RUDNICK BERI ISRAELS LLP SEVEN TIMES SQ NEW YORK, NY 10036 |                | Docketed Total:                   | \$420,083,457.18                     |                                 |  | Allowed Total:                       | \$420,083,457.1                    |
| SEVEN TIMES SQ<br>NEW YORK, NY 10036   | <u>Case Number*</u><br>05-44481  | <u>Secured</u> | <u>Priority</u>                   | <u>Unsecured</u><br>\$420,083,457.18 | <u>Case Number*</u><br>05-44481 | <u>Secured</u>   | Priority                             | <u>Unsecured</u><br>\$420,083,457. |
|  |  |                |                                   | \$420,083,457.18                     |                                 |  |                                      | \$420,083,457.                     |
| Claim: 1420 Date Filed: 01/03/2006 Docketed Total: \$6,185,131.57 Filing Creditor Name:  | Claim Holder Name WHITEBOX HEDGED HI PARTNERS LP   | IGH YIELD      | Docketed Total:                   | \$6,185,131.57                       |                                 |  | Allowed Total:                       | \$6,185,131                        |
| PIONEER NORTH AMERICA INC<br>SCHAFER AND WEINER PLLC<br>40950 WOODWARD AVE STE 100<br>BLOOMFIELD HILLS, MI 48304   | 3033 EXCELSIOR BLVD S MINNEAPOLIS, MN 554:  Case Number* 05-44640  |                | <u>Priority</u><br>\$3,129,150.38 | <u>Unsecured</u><br>\$3,055,981.19   | Case Number*                    | <u>Secured</u>   | <u>Priority</u>                      | <u>Unsecured</u>                   |
|  | 05-11010   |                | \$3,129,150.38                    | \$3,055,981.19                       | 05-44640                        |  |                                      | \$6,185,131.<br>\$6,185,131.       |
|  |  |                |                                   |                                      | Total Amo                       | ns To Be Allowed: 2<br>unt As Docketed:<br>unt As Allowed: | \$426,268,588.75<br>\$426,268,588.75 |                                    |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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### EXHIBIT H-1 - ADJOURNED EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED)

| CREDITOR'S NAME AND ADDRESS   | CLAIM<br>NUMBER | ASSERT<br>CLAIM AM                                   |                            | DATE<br>FILED | DOCKETED<br>DEBTOR                          |
|---|-----------------|--|----------------------------|---------------|---|
| UPG DE MEXICO S DE RL DE CV WILLIAM HOLBROOK DIRECTOR OF FINANCE UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523 | 13546           | Secured: Priority: Administrative: Unsecured: Total: | \$42,827.19<br>\$42,827.19 | 07/31/2006    | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640) |

Total: 1 \$42,827.19

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EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

| CLAIM TO BE ALLOWED   | CLAIM AS DOCKI  |                | ,                                      |   | CLAIM AS ALI                    | LOWED  |                                  |  |
|---|---|----------------|--|---|---------------------------------|--|----------------------------------|--|
| Claim: 1771 Date Filed: 02/03/2006 Docketed Total: \$200,547.61 Filing Creditor Name: CASTWELL PRODUCTS INC JPMORGAN CHASE BANK NA AS | Claim Holder Name<br>JPMORGAN CHASE BAN<br>270 PARK AVE 17TH FL<br>NEW YORK, NY 10017 | IK NA          | Docketed Total:                        | \$200,547.61  |                                 |  | Allowed Total:                   | \$178,429.84   |
| ASSIGNEE OF CASTWELL PRODUCTS INC 270 PARK AVE 17TH FL NEW YORK, NY 10017   | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority<br>\$47,499.91<br>\$47,499.91 | <u>Unsecured</u><br>\$153,047.70<br>\$153,047.70            | <u>Case Number*</u><br>05-44640 | <u>Secured</u>   | <u>Priority</u>                  | <u>Unsecured</u><br>\$178,429.84                     |
| Claim: 14664 Date Filed: 07/31/2006 Docketed Total: \$2,624,997.09 Filing Creditor Name: COOPER STANDARD AUTOMOTIVE FKA ITT           | Claim Holder Name  DEUTSCHE BANK SECUI 60 WALL ST 3RD FL NEW YORK, NY 10005           | RITIES INC     | Docketed Total:                        | \$2,624,997.09  |                                 |  | Allowed Total:                   | \$178,429.84<br>\$2,240,832.25                       |
| AUTOMOTIVE FLUID HDG SYST COOPER STANDARD AUTOMOTIVE 39550 ORCHARD HILL PL NOVI, MI 48376   | <u>Case Number*</u><br>05-44481   | <u>Secured</u> | <u>Priority</u>                        | <u>Unsecured</u><br>\$2,624,997.09<br><b>\$2,624,997.09</b> | <u>Case Number*</u><br>05-44640 | <u>Secured</u>   | <u>Priority</u>                  | <u>Unsecured</u><br>\$2,240,832.25<br>\$2,240,832.25 |
|   |   |                |  |   | Total Amou                      | ns To Be Allowed: 2<br>ant As Docketed:<br>ant As Allowed: | \$2,825,544.70<br>\$2,419,262.09 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

| CLAIM TO BE ALLOWED  | CLAIM AS DOCK   |                | ,               |  | CLAIM AS ALI                                | LOWED                               |                              |   |
|--|---|----------------|-----------------|--|---|-------------------------------------|------------------------------|---|
| Claim: 7325 Date Filed: 06/01/2006 Docketed Total: \$388,310.09 Filing Creditor Name: GOODYEAR CANADA INC 1144 E MARKET ST   | Claim Holder Name<br>JPMORGAN CHASE BAN<br>270 PARK AVE 17TH FL<br>NEW YORK, NY 10017                             | NK NA          | Docketed Total: | \$388,310.09                                     |   |                                     | Allowed Total:               | \$347,207.29                                |
| AKRON, OH 44316  | <u>Case Number*</u><br>05-44640   | <u>Secured</u> | Priority        | <u>Unsecured</u><br>\$388,310.09<br>\$388,310.09 | <u>Case Number*</u><br>05-44640             | <u>Secured</u>                      | <u>Priority</u>              | <u>Unsecured</u><br>\$347,207.29            |
|  |   |                |                 | \$308,310.09                                     |   |                                     |                              | \$347,207.29                                |
| Claim: 8523  Date Filed: 06/26/2006  Docketed Total: \$56,537.23  Filing Creditor Name:  TWIN CORPORATION  WINEGARDEN HALEY  LINDHOLM & ROBERTSON PLC  G 9460 S SAGINAW ST STE A | Claim Holder Name TWIN CORPORATION WINEGARDEN HALEY I & ROBERTSON PLC G 9460 S SAGINAW ST ST GRAND BLANC, MI 4843 | ГЕ А           | Docketed Total: | \$56,537.23                                      |   |                                     | Allowed Total:               | \$25,649.26                                 |
| GRAND BLANC, MI 48439  | <u>Case Number*</u><br>05-44640   | Secured        | <u>Priority</u> | <u>Unsecured</u><br>\$56,537.23                  | <u>Case Number*</u><br>05-44640<br>05-44567 | <u>Secured</u>                      | <u>Priority</u>              | <u>Unsecured</u><br>\$25,186.67<br>\$462.59 |
|  |   |                |                 | \$56,537.23                                      | 00 11007                                    |                                     |                              | \$25,649.26                                 |
|  |   |                |                 |  | Total Clain                                 | ns To Be Allowed: 2                 | 2                            |   |
|  |   |                |                 |  | Total Amou                                  | unt As Docketed:<br>unt As Allowed: | \$444,847.32<br>\$372,856.55 |   |
|  |   |                |                 |  |   |                                     |                              |   |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

| CLAIM TO BE ALLOWED   | CLAIM AS DOCK   | CLAIM AS DOCKETED |                                   |   |   | OWED   |                                  |  |
|---|---|-------------------|-----------------------------------|---|---|--|----------------------------------|--|
| Claim: 10656  Date Filed: 07/25/2006  Docketed Total: \$781,205.06  Filing Creditor Name:  HENKEL CORPORATION  HENKEL ELECTRONICS   | Claim Holder Name  HENKEL CORPORATION ELECTRONICS 15051 E DON JULIAN RE INDUSTRY, CA 91746  |                   | Docketed Total:                   | \$781,205.0   |   |  | Allowed Total:                   | \$314,506.62                                 |
| 15051 E DON JULIAN RD<br>INDUSTRY, CA 91746   | <u>Case Number*</u><br>05-44640   | <u>Secured</u>    | <u>Priority</u>                   | <u>Unsecured</u><br>\$781,205.0<br>\$ <b>781,205.</b> 0 | <u>Case Number*</u><br>05-44624<br>05-44640 | <u>Secured</u>   | <u>Priority</u>                  | <u>Unsecured</u><br>\$576.00<br>\$313,930.62 |
|   |   |                   |                                   | +· <b>/</b>   |   |  |                                  | \$314,506.62                                 |
| Claim: 10681  Date Filed: 07/25/2006  Docketed Total: \$781,205.06  Filing Creditor Name:  HENKEL CORPORATION  HENKEL ELECTRONICS   | Claim Holder Name  HENKEL CORPORATION ELECTRONICS 15051 E DON JULIAN RE INDUSTRY, CA 91746  |                   | Docketed Total:                   | \$781,205.C   |   |  | Allowed Total:                   | \$2,602.35                                   |
| 15051 E DON JULIAN RD<br>INDUSTRY, CA 91746   | <u>Case Number*</u><br>05-44567   | Secured           | <u>Priority</u>                   | <u>Unsecured</u><br>\$781,205.0                         | <u>Case Number*</u><br>05-44567             | <u>Secured</u>   | <u>Priority</u>                  | <u>Unsecured</u><br>\$2,602.35               |
|   |   |                   |                                   | \$781,205.0   |   |  |                                  | \$2,602.35                                   |
| Claim: 416 Date Filed: 11/07/2005 Docketed Total: \$5,415,329.84 Filing Creditor Name: HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD ATTN MENACHEM O | Claim Holder Name HITACHI CHEMICAL SI PTE LTD FKA HITACHI ASIA PACIFIC PTE LTD MORGAN LEWIS & BOC 101 PARK AVE NEW YORK, NY 10178 | CHEMICAL          | Docketed Total:                   | \$5,415,329.8   |   |  | Allowed Total:                   | \$3,353,309.95                               |
| ZELMANOVITZ ESQ<br>101 PARK AVE<br>NEW YORK, NY 10178   | <u>Case Number*</u><br>05-44481   | <u>Secured</u>    | <u>Priority</u><br>\$2,110,565.18 | <u>Unsecured</u><br>\$3,304,764.6                       | <u>Case Number*</u><br>05-44640             | <u>Secured</u>   | <u>Priority</u>                  | <u>Unsecured</u><br>\$3,353,309.95           |
|   |   |                   | \$2,110,565.18                    | \$3,304,764.6   |   |  |                                  | \$3,353,309.95                               |
|   |   |                   |                                   |   | Total Amou                                  | ns To Be Allowed: 3<br>unt As Docketed:<br>unt As Allowed: | \$6,977,739.96<br>\$3,670,418.92 |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

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EXHIBIT H-5 - ADJOURNED EXHIBIT G CLAIM (ALLOWED CLAIM)

| CLAIM TO BE ALLOWED   | CLAIM AS DOC  | KETED          |                 |  | CLAIM AS ALL                    | OWED             |                    |  |
|---|---|----------------|-----------------|--|---------------------------------|------------------|--------------------|--|
| Claim: 10271 Date Filed: 07/24/2006   | Claim Holder Name   |                |                 |  |                                 |                  |                    |  |
| Docketed Total: \$2,044,593,402.77  Filing Creditor Name:  WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE  KIRKPATRICK & LOCKHART  NICHOLOSN GRAHAM LLP  599 LEXINGTON AVE | WILMINGTON TRUST COMPANY AS  INDENTURE TRUSTEE  KIRKPATRICK & LOCKHART  NICHOLOSN GRAHAM LLP  599 LEXINGTON AVE  NEW YORK, NY 10022 |                |                 | \$2,044,593,402.77                     |                                 |                  | Allowed Total:     | \$2,044,593,402.7                      |
| NEW YORK, NY 10022  | <u>Case Number*</u> 05-44481  | <u>Secured</u> | <u>Priority</u> | <u>Unsecured</u><br>\$2,044,593,402.77 | <u>Case Number*</u><br>05-44481 | <u>Secured</u>   | <u>Priority</u>    | <u>Unsecured</u><br>\$2,044,593,402.77 |
|   |   |                |                 | \$2,044,593,402.77                     |                                 |                  |                    | \$2,044,593,402.77                     |
|   |   |                |                 |  | Total Claim                     | s To Be Allowed: | 1                  |  |
|   |   |                |                 |  |                                 | int As Docketed: | \$2,044,593,402.77 |  |
|   |   |                |                 |  | I otal Amou                     | ınt As Allowed:  | \$2,044,593,402.77 |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |
|   |   |                |                 |  |                                 |                  |                    |  |

<sup>\*</sup> See Exhibit I for a listing of debtor entities by case number.

In re DPH Holdings Corp., et al.

### **Fortieth Omnibus Claims Objection**

Case No. 05-44481 (RDD)

# **Exhibit I - Debtor Entity Reference**

| CASE NUMBER | DEBTOR ENTITY                               |
|-------------|---|
| 05-44481    | DELPHI CORPORATION                          |
| 05-44482    | ASEC MANUFACTURING GENERAL PARTNERSHIP      |
| 05-44507    | DELPHI MEDICAL SYSTEMS COLORADO CORPORATION |
| 05-44511    | DELPHI MEDICAL SYSTEMS TEXAS CORPORATION    |
| 05-44539    | SPECIALTY ELECTRONICS, INC.                 |
| 05-44547    | DELPHI ELECTRONICS (HOLDING) LLC            |
| 05-44567    | DELPHI MECHATRONIC SYSTEMS, INC.            |
| 05-44610    | DELCO ELECTRONICS OVERSEAS CORPORATION      |
| 05-44612    | DELPHI DIESEL SYSTEMS CORP.                 |
| 05-44624    | DELPHI CONNECTION SYSTEMS                   |
| 05-44640    | DELPHI AUTOMOTIVE SYSTEMS LLC               |
| 05-47452    | DELPHI FURUKAWA WIRING SYSTEMS LLC          |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                  | Claim | Exhibit  |
|---|-------|--|
| 3M COMPANY                                    | 2468  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| A BERGER PRECISION LTD                        | 16370 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ACCURATE THREADED FASTENERS INC ATF INC       | 11413 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ADVENT TOOL & MOLD INC                        | 123   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AGAPE PLASTICS INC EFT                        | 3964  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| ALCOTEC WIRE CO                               | 4232  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ALLEGRO MICRO SYSTEMS INC                     | 1741  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ALLIANCE PLASTICS EFT                         | 1683  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ALMETALS CO                                   |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ALPHA PRODUCTS INC                            | 12159 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ALPS AUTOMOTIVE INC                           | 2246  | EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED) |
| AMERICAN AIKOKU ALPHA INC                     | 16783 | EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED) |
| AMERICAN AIKOKU ALPHA INC                     |       | EXHIBIT C - EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED)             |
| AMERICAN COIL SPRING COMPANY                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMERICAN TECHNICAL CERAMICS                   |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| AMG INDUSTRIES INC                            |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| AMI INDUSTRIES INC                            | 15203 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 7606  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 7609  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 7706  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 8133  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 8725  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 9916  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 10186 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 10207 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 11196 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 11264 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| AMROC INVESTMENTS LLC                         | 14915 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC                         | 16284 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR |       |  |
| & RUSH INC                                    | 8725  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS |       |  |
| PRODUCTS INC EFT                              |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ANGELL DEMMEL NORTH AMERICA INC               |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ARC AUTOMOTIVE INC                            |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ARGO PARTNERS                                 |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ARGO PARTNERS                                 | 4746  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                               | Claim | Exhibit  |
|--|-------|--|
| ARGO PARTNERS                              | 7657  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| ARMADA RUBBER MANUFACTURING COMPANY        | 4458  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ARNESES ELECTRICOS AUTOMOTRICES S A DE C V | 13825 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL                                | 2090  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL                                | 2164  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL                                | 2318  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL II LP                          | 1683  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL II LP                          | 5427  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| ASM CAPITAL LP                             | 533   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL LP                             | 1699  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL LP                             | 2343  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ASM CAPITAL LP                             | 4458  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ASM CAPITAL LP                             | 11074 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| ATEL LEASING CORPORATION AS AGENT FOR      |       |  |
| CREDITOR                                   | 12195 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ATMEL CORPORATION                          | 1165  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AUMA TEC SA DE CV                          | 10383 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| AUSTRIAMICROSYSTEMS AG                     | 1081  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AUSTRIAMICROSYSTEMS AG                     | 8141  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AUTOTUBE LTD                               | 2117  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| AVERY DENNINSON CORPORATION                | 5453  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| AVX CORP                                   | 9755  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BAILEY MFG CO LLC                          | 11459 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BANK OF AMERICA N A                        | 13825 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BARNES GROUP INC                           | 12840 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| BASF MEXICANA SA DE CV                     | 6333  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| BATESVILLE TOOL & DIE INC                  | 10558 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BEAR STEARNS INVESTMENT PRODUCTS INC       | 1704  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
|  |       |  |
| BEAR STEARNS INVESTMENT PRODUCTS INC       |       | EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED) |
| BEAR STEARNS INVESTMENT PRODUCTS INC       |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| BEAR STEARNS INVESTMENT PRODUCTS INC       |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| BEKAERT CORPORATION                        |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BELLMAN MELCOR INC                         |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BERGQUIST COMPANY                          |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BONA VISTA PROGRAMS INC                    |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BOURNS INC                                 |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| BRAININ ADVANCE INDUSTRIES INC             |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| BUEHLER MOTOR INC                          | 1898  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                 | Claim | Exhibit   |
|--|-------|---|
| BUEHLER MOTOR INC                            | 1901  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| BUEHLER MOTOR INC                            | 1902  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| BUEHLER MOTOR INC                            | 1907  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| BUEHLER MOTOR INC                            | 1908  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| C THORREZ INDUSTRIES INC                     | 16247 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| CAPRO LTD                                    | 1704  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CAPSONIC AUTOMOTIVE INC                      | 8373  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| CAPSONIC GROUP LLC                           | 7659  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| CASTWELL PRODUCTS INC                        | 1771  | EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS) |
| CENTURY MOLD & TOOL CO                       | 4018  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CERTIFIED TOOL & MANUFACTURING               | 16277 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| CHICAGO RIVET & MACHINE CO                   | 16670 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| CINGULAR WIRELESS                            | 5083  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| CINGULAR WIRELESS                            | 5084  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| CINGULAR WIRELESS                            | 5085  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| CINGULAR WIRELESS                            | 5086  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| CINGULAR WIRELESS                            | 5087  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| COLLINS & AIKMAN                             | 15339 | EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)               |
| COMMERCIAL PACKAGING INC                     | 3304  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| COMPONENT PLASTICS INC                       | 7170  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| COMPUTER PATENT ANNUITIES LP                 | 15379 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| CONTINENTAL MIDLAND LLC                      | 14247 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| CONTRARIAN FUNDS LLC                         | 4018  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 7244  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 8340  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 9951  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 10580 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 11233 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 12377 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 15203 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| CONTRARIAN FUNDS LLC                         | 15211 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC                         | 16570 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC |       |   |
| RUBBER & PLASTICS INC                        | 12687 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA |       |   |
| INDUSTRIAL SALES CORP                        | 10386 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY |       |   |
| TECHNOLOGY LTD                               | 12689 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                   | Claim | Exhibit   |
|--|-------|---|
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI     |       |   |
| PLASTICS INC                                   | 10388 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER  |       |   |
| MANUFACTURING CO INC                           | 9796  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL      |       |   |
| AMERICAS INC                                   | 12685 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON      |       |   |
| AUTOMOTIVE ELECTRONICS INC                     | 12673 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC    |       |   |
| DECORATORS INC                                 | 12668 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC |       |   |
| LLC  | 9791  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF            |       |   |
| TRELLEBORG KUNHWA CO LTD                       | 12695 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF            |       |   |
| TRELLEBORG YSH INC                             | 12696 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF            |       |   |
| TRELLEBORG YSH SA DE CV                        | 12694 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| CONTRARIAN FUNDS LLC AS ASSIGNEE OF            |       |   |
| WESTWOOD ASSOCIATES INC                        |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| COOPER BUSSMANN INC                            | 10402 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| COOPER STANDARD AUTOMOTIVE FKA ITT             |       |   |
| AUTOMOTIVE FLUID HDG SYST                      |       | EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS) |
| CUSTOM PRODUCTS CORP                           | 8807  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| DAJACO INDUSTRIES INC                          | 16018 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DATWYLER I O DEVICES AMERICAS                  | 2747  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DATWYLER RUBBER & PLASTICS                     | 10906 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| DATWYLER RUBBER & PLASTICS                     |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| DAWLEN CORP                                    |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| DEBT ACQUISITION COMPANY OF AMERICA V LLC      |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DEBT ACQUISITION COMPANY OF AMERICA V LLC      |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                 |
| DELTA PRODUCTS CORPORATION                     | 15226 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DEUTSCHE BANK SECURITIES INC                   | 14664 | EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS) |
| DEVRIES INTERNATIONAL INC                      |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DICKEY GRABLER CO                              |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)             |
| DOTT INDUSTRIES INC                            |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DOTT INDUSTRIES INC                            |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DOW CORNING CORP                               |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
| DOW CORNING CORPORATION                        | 7341  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)          |
|  |       |   |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                               | Claim | Exhibit  |
|--|-------|--|
| DRAKA AUTOMOTIVE GMBH                      | 116   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| DYBROOK PRODUCTS INC                       | 9916  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| DYNACAST CANADA INC                        | 8376  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| DYNACAST DEUTSCHLAND GMBH & CO KG          | 8374  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| E I DU PONT DE NEMOURS AND COMPANY DUPONT  | 10596 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| EAGLE FASTENERS INCORPORATED               | 7657  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| EIKENBERRY & ASSOCIATES INC                |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| EIMO AMERICAS                              |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| EMERSON & CUMING INC                       |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ENDURA PLASTICS & SIERRA LIQUIDITY FUND    |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| EPCOS INC                                  |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ERWIN QUARDER INC                          | 1464  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| EVOX RIFA INC                              | 9461  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| F&G MULTI SLIDE INC                        | 16751 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| FAIR HARBOR CAPITAL LLC                    | 2186  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| FCI AUTOMOTIVE DEUTSCHLAND GMBH            |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| FCI USA INC                                |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| FEDERAL SCREW WORKS                        | 2350  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| FERRO ELECTRONIC MATERIALS                 | 9951  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| FLAMBEAU INC                               | 12212 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| FLEX TECHNOLOGIES INC                      | 11542 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| FLOW DRY TECHNOLOGY LTD                    | 8508  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| FREESCALE SEMICONDUCTOR INC                | 12024 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| FREUDENBERG NOK GENERAL PARTNERSHIP        | 11603 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| FREUDENBERG NOK INC                        |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| FREUDENBERG NONWOVENS LP EFT               | 5463  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
|  |       |  |
| FUJIKURA AMERICA INC                       |       | EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED) |
| FUJITSU COMPONENTS AMERICA INC             |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| GAPI USA                                   |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| GCI TECHNOLOGIES INC                       |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| GE CONSUMER & INDUSTRIAL F K A GE LIGHTING |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| GE CONSUMER & INDUSTRIAL F K A GE SUPPLY   | 10199 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| GMD INDUSTRIES LLC DBA PRODUCTION SCREW    |       |  |
| MACHINE                                    |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| GOBAR SYSTEMS INC                          |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| GOLDMAN SACHS CREDIT PARTNERS LP           |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| GOLDMAN SACHS CREDIT PARTNERS LP           |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| GOLDMAN SACHS CREDIT PARTNERS LP           | 14147 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| HAIN CAPITAL HOLDINGS LLC  2020 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  10180 EXHIBIT C - EXHIBIT C CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LLC  10180 EXHIBIT D - EXHIBIT B CLAIMS (PARTIALLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  10210 EXHIBIT E - EXHIBIT C CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LLC  10210 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LLC  10210 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL INVESTORS LLC  10220 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HECKETHORN MANUFACTURING CO INC  10307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10666 AND ALLOWED)  HENKEL CORPORATION HENKEL ELECTRONICS  10686 AND ALLOWED)  HENKEL CORPORATION HENKEL ELECTRONICS  10686 AND ALLOWED)  HENRY COUNTY RURAL ELECTRIC ME  10827 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD  416 AND ALLOWED)  HUF PORTUGUESA LDA  11665 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  11666 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  11667 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11867 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11868 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11869 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11869 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11860 EXHIBIT E - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  11860 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11860 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  11861 EXHIBIT E - | Claim Holder                                   | Claim   |
|--|--|---|
| GRUNER AG  1831 EXHIBIT D. CLAIMS (PARTIALLY SATISFIED CLAIMS)  1874 EXTENDIT D. EXHIBIT E. CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  18 M COMPANY INC  1674 EXHIBIT E. EXHIBIT E. CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  18 M COMPANY INC  1760 EXHIBIT E. EXHIBIT E. CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  18 M COMPANY INC  1836 EXHIBIT E. EXHIBIT E. CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  18 M CAPITAL HOLDINGS LLC  1836 EXHIBIT B. EXHIBIT B. CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  18 M CAPITAL HOLDINGS LLC  1805 EXHIBIT B. EXHIBIT B. CLAIMS (FULLY SATISFIED CLAIMS)  18 M CAPITAL HOLDINGS LLC  18 M CAPITAL INVESTORS LLC  18 M CAP | GOODYEAR CANADA INC                            | 7325 EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| H & L TOOL COMPANY INC  16746 EXHIBIT E : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LIC  1566 EXHIBIT E : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LIC 1566 EXHIBIT B : EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LIC 1566 EXHIBIT B : EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LIC 1566 EXHIBIT B : EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LIC 1566 EXHIBIT B : EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LIC 1576 EXHIBIT B : EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LIC 1576 EXHIBIT B : EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LIC 1576 EXHIBIT B : EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL INVESTORS LIC 1576 EXHIBIT B : EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL INVESTORS LIC 1577 EXHIBIT B : EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HARRINGTON TOOL AND DIE INC 1578 EXHIBIT B : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HEARRINGTON TOOL AND DIE INC 1578 EXHIBIT B : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HECKETHORN MANUFACTURING CO INC 1570 EXHIBIT B : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HENKEL CORPORATION HENKEL ELECTRONICS 1570 EXHIBIT B : EXHIBIT E : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HENKEL CORPORATION HENKEL ELECTRONICS 1570 EXHIBIT B : EXHIBIT E : EXHIBIT E : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HENKEL CORPORATION HENKEL ELECTRONICS 1570 EXHIBIT B : EXHIBIT E : EXHIBIT E : EXHIBIT E : CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HENKEL CORPORATION HENKEL ELECTRONICS 1570 EXHIBIT B : EXHIBIT E  | GREYSTONE OF LINCOLN INC                       | 9219 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| H&M COMPANY INC  7603 EXHIBIT E : EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LC  1431 EXHIBIT B : EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LC  2020 EXHIBIT B : EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LC  5968 EXHIBIT B : EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LC  10180 EXHIBIT D : EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LC  10180 EXHIBIT D : EXHIBIT D : CLAIMS (PARTIALLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LC  10180 EXHIBIT D : EXHIBIT D : EXHIBIT D : CLAIMS (PARTIALLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LC  10180 EXHIBIT D : EXHIBIT D : EXHIBIT D : CLAIMS (PARTIALLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LC  10180 EXHIBIT D : EXHIBI | GRUNER AG                                      | 831 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                 |
| HAIN CAPITAL HOLDINGS LLC  1481 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LLC  2020 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  5966 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  10180 EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  1020 EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  1020 EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  1020 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LLC  1020 EXHIBIT E - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  1020 EXHIBIT E - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  1020 EXHIBIT E - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  1020 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HECKETHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HECKETHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10664 AND ALLOWED)  EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  1067 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10681 AND ALLOWED)  HENKEL CORPORATION  1070 EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION  10881 AND ALLOWED)  EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION  10881 AND ALLOWED)  10881 AND ALLOWED)  10881 AND ALLOWED  10881 AND AL | H & L TOOL COMPANY INC                         | 16746 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)            |
| HAIN CAPITAL HOLDINGS LLC  1566 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  5966 EXHIBIT E - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  10180 EXHIBIT D - EXHIBIT D - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LLC  10180 EXHIBIT D - EXHI | H & M COMPANY INC                              | 7603 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| HAIN CAPITAL HOLDINGS LLC  5966 EXHIBIT E - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS) HAIN CAPITAL HOLDINGS LLC  101800 EXHIBIT D - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LLC  10210 EXHIBIT D - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LLC  10210 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LLC  10210 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL HOLDINGS LLC  10210 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HAIN CAPITAL INVESTORS LLC  10210 EXHIBIT E - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS) HAIN CAPITAL INVESTORS LLC  10220 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HERRINGTON TOOL AND DIE INC  10220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HERRINGTON TOOL AND DIE INC  10220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HERKEL CORPORATION HENKEL ELECTRONICS  10307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HENKEL CORPORATION HENKEL ELECTRONICS  104656 AND ALLOWED) HENRY COUNTY RURAL ELECTRIC ME HERRY COUNTY RURAL ELECTRIC ME HITT CHEMICAL ASIA PACIFIC PTE LTD  10566 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HITT CHEMICAL ASIA PACIFIC PTE LTD  10670 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HUPST BYRON G  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  10700 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE F | HAIN CAPITAL HOLDINGS LLC                      | · ·   |
| HAIN CAPITAL HOLDINGS LIC  10180 EXHIBIT E - EXHIBIT E - CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LIC  10180 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LIC  10219 EXHIBIT B - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LIC  104670 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LIC  105670 EXHIBIT B - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL INVESTORS LIC  10520 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  608 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  608 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10566 AND ALLOWED)  HENKEL CORPORATION HENKEL ELECTRONICS  10676 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10681 AND ALLOWED)  HENRY COUNTY RURAL ELECTRO ME  10681 AND ALLOWED)  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI  10766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI  10766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HOSIDEN AMERICA CORPORATION  10766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HOSIDEN AMERICA CORPORATION  10766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HOURD AMERICA CORPORATION  10766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HOURD AMERICA CORPORATION  10766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HOURD AMERICA CORPORATION  10766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HOURD AMERICA CORPORATION  10766 EXHIBIT E - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HOTCHINSON SEAL CORPORATION  10766 EXHIBIT E - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HOTCHINSON SEAL CORPORATION  10766 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HULLINOIS TOOL WO | HAIN CAPITAL HOLDINGS LLC                      | 1565 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                    |
| HAIN CAPITAL HOLDINGS LLC  1018 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HAIN CAPITAL HOLDINGS LLC  1019 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL HOLDINGS LLC  10670 EXHIBIT B - EXHIBIT D CLAIMS (PULLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  11216 EXHIBIT D - EXHIBIT D CLAIMS (PULLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  11216 EXHIBIT D - EXHIBIT D CLAIMS (PULLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  11216 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  668 EXHIBIT E - EXHIBIT E - LAIMS (CLAIMS TO BE FURTHER MODIFIED)  HECKETHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10656 AND ALLOWED)  HENKEL CORPORATION HENKEL ELECTRONICS  10651 AND ALLOWED  HENKEL CORPORATION HENKEL ELECTRONICS  10656 AND ALLOWED  HENKEL CORPORATION  10667 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON TSI INC  10668 AND ALLOWED  HENKEL CORPORATION  10668 AND ALLOWED  10669 EXHIBIT E - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SINC  10668 EXHIBIT E - EXHIBIT E LAIMS (CLAIMS TO BE FURTHER MODIFIED) | HAIN CAPITAL HOLDINGS LLC                      | ,   |
| HAIN CAPITAL HOLDINGS LLC  12019 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HAIN CAPITAL INVESTORS LC  1216 EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LC  1520 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LC  1520 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HERKEHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HERKEL CORPORATION HENKEL ELECTRONICS  HENKEL CORPORATION  10656 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION  10656 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  10656 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  10656 EXHIBIT E - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON FTS INC  10656 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  10656 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  10656 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  10656 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  10656 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  | HAIN CAPITAL HOLDINGS LLC                      | 5966 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| HAIN CAPITAL HOLDINGS LLC  1670 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  1216 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  1520 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HECKETHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10656 AND ALLOWED)  EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10681 AND ALLOWED)  HENNESSEY CAPITAL SOLUTIONS  1706 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD  HOSIDEN AMERICA CORPORATION  10685 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  10686 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON FTS INC  12166 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON FTS INC  12286 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HULLINOIS TOOL WORKS INC  1266 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  LLINOIS TOOL WORKS INC  1276 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  LLINOIS TOOL WORKS INC  1276 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  LLINOIS TOOL WORKS INC  1276 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  LLINOIS TOOL WORKS INC  1276 EXHIBIT E - EXHIBIT E CLAIMS (C | HAIN CAPITAL HOLDINGS LLC                      | 10180 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)               |
| HAIN CAPITAL INVESTORS LLC  1216 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HAIN CAPITAL INVESTORS LLC  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HARRINGTON TOOL AND DIE INC  668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HECKETHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  EXHIBIT H - 4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  EXHIBIT H - 4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  EXHIBIT H - 4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  EXHIBIT H - 4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  HENKEL CORPORATION HENKEL ELECTRONICS  10681 AND ALLOWED)  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME  1322 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HITACH CHEMICAL SINGAPORE PTE LTD FKA HITACHI  CHEMICAL ASIA PACIFIC PTE LTD  416 AND ALLOWED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF CHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  1520 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  1565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  1566 EXBITT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL W | HAIN CAPITAL HOLDINGS LLC                      | ,   |
| HAIN CAPITAL INVESTORS LLC  HARRINGTON TOOL AND DIE INC  668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HECKETHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  EXHIBIT H- 4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10686 AND ALLOWED)  EXHIBIT H- 4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10681 AND ALLOWED)  HENNESSEY CAPITAL SOLUTIONS  7706 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME  3827 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD  416 AND ALLOWED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON FTS INC  13967 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HUTCHINSON FS INC  13967 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON FOOL WORKS INC  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9570 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS  | HAIN CAPITAL HOLDINGS LLC                      | 16670 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                   |
| HARRINGTON TOOL AND DIE INC HECKETHORN MANUFACTURING CO INC 1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HENKEL CORPORATION HENKEL ELECTRONICS HENNESSEY CAPITAL SOLUTIONS T706 EXHIBIT H ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED) HENRESSEY CAPITAL SOLUTIONS T706 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HENREY COUNTY RURAL ELECTRIC ME HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD HOSIDEN AMERICA CORPORATION 1565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HUF PORTUGUESA LDA 1565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HUF PORTUGUESA LDA 1565 EXHIBIT E - EXHIBIT E CLAIMS (FULLY SATISFIED CLAIMS) HUTCHINSON SEAL CORPORATION 1520 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS) HUTCHINSON SEAL CORPORATION 1520 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HUFLAND MACHINE COMPANY 480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HER INDUSTRIES INC 12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HILINOIS TOOL WORKS INC 9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) ILLI    | HAIN CAPITAL INVESTORS LLC                     | 1216 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| HECKETHORN MANUFACTURING CO INC  1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED)  HENKEL CORPORATION HENKEL ELECTRONICS  10681 AND ALLOWED)  HENNESSEY CAPITAL SOLUTIONS  7706 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME  3827 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI  CHEMICAL ASIA PACIFIC PTE LTD  HOSIDEN AMERICA CORPORATION  1666 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1665 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HURST BYRON G  1286 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON TOOL WORKS INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9667 EXHIBIT E - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9667 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9667 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9667 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9669 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9670 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9670 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORK | HAIN CAPITAL INVESTORS LLC                     | 15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)            |
| EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED 10656 AND ALLOWED)  HENKEL CORPORATION HENKEL ELECTRONICS 10681 AND ALLOWED 2 EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED 1081)  HENKEL CORPORATION HENKEL ELECTRONICS 10681 AND ALLOWED 2 EXHIBIT F CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME 38-7766 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD 416 AND ALLOWED)  HOSIDEN AMERICA CORPORATION 2186 EXHIBIT E - EXHIBIT E - LAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA 1565 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HURST BYRON G 2285 EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON FTS INC 13967 EXHIBIT D - EXHIBIT D CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON SEAL CORPORATION 1520 EXHIBIT E - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY 480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HER INDUSTRIES INC 12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS  | HARRINGTON TOOL AND DIE INC                    | 668 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)              |
| HENKEL CORPORATION HENKEL ELECTRONICS  HENKEL CORPORATION HENKEL ELECTRONICS  HENKEL CORPORATION HENKEL ELECTRONICS  HENNESSEY CAPITAL SOLUTIONS  7706 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD  HOSIDEN AMERICA CORPORATION  1216 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT B CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  1520 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  1520 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HILLINOIS TOOL WORKS INC  5665 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9568 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9568 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9568 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MOD | HECKETHORN MANUFACTURING CO INC                | 1307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| HENKEL CORPORATION HENKEL ELECTRONICS  HENNESSEY CAPITAL SOLUTIONS  7706 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD  HOSIDEN AMERICA CORPORATION  2186 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HURTS BYRON G  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D - EXHIBIT D - EXHIBIT D CLAIMS (BOKS AND RECORDS CLAIMS)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT D - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HULINOIS TOOL WORKS INC  16615 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9566 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9568 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                        |  | EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED   |
| HENKEL CORPORATION HENKEL ELECTRONICS  HENNESSEY CAPITAL SOLUTIONS  7706 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HENRY COUNTY RURAL ELECTRIC ME  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD  416 AND ALLOWED)  HOSIDEN AMERICA CORPORATION  1565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  1520 EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HILLINOIS TOOL WORKS INC  9566 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9568 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9560 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9561 EXHIBIT D - EXHIBIT D - EXHIBI | HENKEL CORPORATION HENKEL ELECTRONICS          | 10656 AND ALLOWED)  |
| HENNESSEY CAPITAL SOLUTIONS 7706  HENNEY COUNTY RURAL ELECTRIC ME 3827  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL SINGAPORE PTE LTD H416  HOSIDEN AMERICA CORPORATION 2186  HUF PORTUGUESA LDA 1565  HUTCHINSON FTS INC 13967  HUTCHINSON SEAL CORPORATION 15220  EXHIBIT A - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION 15220  EXHIBIT D - EXHIBIT D CLAIMS (FULLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION 15220  EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUTCHINSON SEAL CORPORATION 15220  EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION 15220  EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  IER INDUSTRIES INC 12166  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9565  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT D - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC 9569  EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TO |  | EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED   |
| HENRY COUNTY RURAL ELECTRIC ME  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD  HOSIDEN AMERICA CORPORATION  HUF PORTUGUESA LDA  HURST BYRON G  HUTCHINSON FTS INC  HUTCHINSON SEAL CORPORATION  15220  EXHIBIT E - EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HOSIDUS FINC  HURST BYRON G  HUTCHINSON SEAL CORPORATION  15220  EXHIBIT B - EXHIBIT D - EXHIBIT D CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON SEAL CORPORATION  15220  EXHIBIT E - EXHIBIT D - EXHIBIT D CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON SEAL CORPORATION  15220  EXHIBIT E - EXHIBIT D - EXHIBIT D CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON SEAL CORPORATION  15220  EXHIBIT E - EXHIBIT D - EXHIBIT D CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HURST BYRON G  HUTCHINSON SEAL CORPORATION  15220  EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HULINOIS TOOL WORKS INC  16615  EXHIBIT E - EXHIBIT D - EXH | HENKEL CORPORATION HENKEL ELECTRONICS          | ,   |
| HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD HOSIDEN AMERICA CORPORATION HUF PORTUGUESA LDA HUF PORTUGUESA LDA HURST BYRON G HURST BYRON G HUTCHINSON FTS INC HUTCHINSON SEAL CORPORATION HUTCHINSON SEAL CLAIMS (CLAIMS TO BE FURTHER MODIFIED) HUTCHINSON SEAL CORPORATION HUTCHINSON SEAL CLAIMS TO BE FURTHER MODIFIED HUTCHINSON SEAL CLAIMS TO BE FURTHER MODIFIED HUTCHINSON SEAL CRAIMS TO BE FURTHER MODIFIED HUTCHINSON SEAL CRAIMS TO BE FURTHER MODIFIED HUTCHINSON SEAL CLAIMS TO BE FURTHER MODIFIED HUTCHINSON SEAL CRAIMS TO BE FURTHER  | HENNESSEY CAPITAL SOLUTIONS                    | ,   |
| CHEMICAL ASIA PACIFIC PTE LTD  416 AND ALLOWED)  HOSIDEN AMERICA CORPORATION  2186 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HURST BYRON G  2285 EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT D  | HENRY COUNTY RURAL ELECTRIC ME                 | 3827 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| HOSIDEN AMERICA CORPORATION  2186 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HURST BYRON G  2285 EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  IER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  ILLINOIS TOOL WORKS INC  6615 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9575 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9576 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9577 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  INDAK MANUFACTURING CORP EFT   | HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI | EXHIBIT H-4 - ADJOURNED EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED   |
| HUF PORTUGUESA LDA  1565 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)  HURST BYRON G  2285 EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  IER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  ILLINOIS TOOL WORKS INC  6615 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  | CHEMICAL ASIA PACIFIC PTE LTD                  | ,   |
| HURST BYRON G  2285 EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)  HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  IER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  ILLINOIS TOOL WORKS INC  6615 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  INDAK MANUFACTURING CORP EFT  5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  | HOSIDEN AMERICA CORPORATION                    | ,   |
| HUTCHINSON FTS INC  13967 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  IER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  ILLINOIS TOOL WORKS INC  6615 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  INDAK MANUFACTURING CORP EFT  5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)   |  | · ·   |
| HUTCHINSON SEAL CORPORATION  15220 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  IER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  ILLINOIS TOOL WORKS INC  6615 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  INDAK MANUFACTURING CORP EFT  5563 EXHIBIT D - EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  | HURST BYRON G                                  |   |
| HYLAND MACHINE COMPANY  480 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  | HUTCHINSON FTS INC                             | ,   |
| IER INDUSTRIES INC  12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  ILLINOIS TOOL WORKS INC  6615 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  INDAK MANUFACTURING CORP EFT  5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)   | HUTCHINSON SEAL CORPORATION                    | 1   |
| ILLINOIS TOOL WORKS INC  ILLINOIS TOOL WORKS I | HYLAND MACHINE COMPANY                         | ,   |
| ILLINOIS TOOL WORKS INC  9565 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  INDAK MANUFACTURING CORP EFT  5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  | IER INDUSTRIES INC                             |   |
| ILLINOIS TOOL WORKS INC  9567 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  INDAK MANUFACTURING CORP EFT  5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  | ILLINOIS TOOL WORKS INC                        | ,   |
| ILLINOIS TOOL WORKS INC9569 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)ILLINOIS TOOL WORKS INC9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)ILLINOIS TOOL WORKS INC12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)INDAK MANUFACTURING CORP EFT5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  |  | ,   |
| ILLINOIS TOOL WORKS INC9574 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)ILLINOIS TOOL WORKS INC12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)INDAK MANUFACTURING CORP EFT5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  |  | ,   |
| ILLINOIS TOOL WORKS INC  12246 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)  1004 MANUFACTURING CORP EFT  1005 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)   |  | ,   |
| INDAK MANUFACTURING CORP EFT 5563 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)  | ILLINOIS TOOL WORKS INC                        | ,   |
| · ·  | ILLINOIS TOOL WORKS INC                        |   |
| INDUSTRIAL DIELECTRICS INC 1699 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   | INDAK MANUFACTURING CORP EFT                   | · ·   |
| · · · · · · · · · · · · · · · · · · ·  | INDUSTRIAL DIELECTRICS INC                     | 1699 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                             | Claim | Exhibit  |
|--|-------|--|
| INFINEON TECHNOLOGIES AG                 | 12400 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| INFINEON TECHNOLOGIES NORTH AMERICA CORP | 11968 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| INFINEON TECHNOLOGIES NORTH AMERICA CORP | 12178 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| INTEGRATED SILICON SOLUTION EF INC       | 10279 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| INTERNATIONAL RECTIFIER CORPORATION      |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| INTERNATIONAL RECTIFIER CORPORATION      |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                    |
| ITT CANNON NEWTON                        |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| ITW DELTAR INSERT MOLDED PRODUCTS        |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| ITW FILTRATION PRODUCTS                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| ITW SHAKEPROOF INDUSTRIAL PRODUCTS       | 1688  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| JAMESTOWN CONTAINER CORP                 |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| JIFFY TITE CO INC                        | 8133  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| JOHN GUEST AUTOMOTIVE INC                | 533   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| JPMORGAN CHASE BANK NA                   | 1771  | EXHIBIT H-2 - ADJOURNED EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| JPMORGAN CHASE BANK NA                   |       | EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| JPMORGAN CHASE BANK NA                   |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| JPMORGAN CHASE BANK NA                   | 16616 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| KAC HOLDINGS INC DBA KESTER              |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| KAUMAGRAPH FLINT CORPORATION             |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| KEATS MANUFACTURING CO                   |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| KEATS SOUTHWEST INC                      |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| KEMET ELECTRONICS CORPORATION            |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| KEMET ELECTRONICS CORPORATION            |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| KEY SAFETY SYSTEMS & SUBSIDIARIES        |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| KEYSTONE POWDERED METAL COMPANY          |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| KOA SPEER ELECTRONICS INC                |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                    |
| KOA SPEER ELECTRONICS INC                |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                    |
| KOKOMO GAS AND FUEL COMPANY              |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                    |
| L&W ENGINEERING CO                       |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| LATIGO MASTER FUND LTD                   |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| LAW DEBENTURE TRUST COMPANY OF NEW YORK  |       | EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)                            |
| LDI INCORPORATED                         |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| LEXINGTON RUBBER GROUP INC               |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                    |
| LEXINGTON RUBBER GROUP INC               |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| LIFETIME INDUSTRIES INC                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| LINEAR TECHNOLOGY CORPORATION            |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                    |
| LIQUIDITY SOLUTIONS INC                  | 26    | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |
| LIQUIDITY SOLUTIONS INC                  | 124   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)             |
| LIQUIDITY SOLUTIONS INC                  | 2625  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                      | Claim   | Exhibit  |
|---|---------|--|
| LIQUIDITY SOLUTIONS INC                           | 2627    | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LIQUIDITY SOLUTIONS INC                           | 2636    | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY      |         |  |
| COUNTY REMC                                       | 3827    | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK      |         |  |
| MANUFACTURING CORP                                | 5563    | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US  |         |  |
| BALL AND ROLLER DIV                               | 7289    | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF     |         |  |
| AMERICA CORPORATION                               | 726     | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY &   |         |  |
| RICE MFG CO LLC                                   | 162     | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO      |         |  |
| CORPORATION                                       | 7205    | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER     |         |  |
| ELECTRIC  | 5970    | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
|   |         |  |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC | 7282    | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LIQUIDITY SOLUTIONS INC DBA REVENUE               |         |  |
| MANAGEMENT AS ASSIGNEE OF BEI DUNCAN              |         |  |
| ELECTRONICS                                       | 15493   | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
| LIQUIDITY SOLUTIONS INC DBA REVENUE               | 4 = 400 |  |
| MANAGEMENT AS ASSIGNEE OF DIGIKEY                 | 15483   | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LIQUIDITY SOLUTIONS INC DBA REVENUE               |         |  |
| MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO       | 45470   | EVIJIDIT D. EVIJIDIT D.O. AIMAO (DADTIALLIX CATICEIED OLAIMAO) |
| INC   |         | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)          |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)      |
| LONGACRE MASTER FUND LTD                          |         | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   |
| LONGACRE MASTER FUND LTD                          | 0/15    | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)   |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                   | Claim  |
|--|--|
| LONGACRE MASTER FUND LTD                       | 9585 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| LONGACRE MASTER FUND LTD                       | 10558 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LONGACRE MASTER FUND LTD                       | 10906 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| LONGACRE MASTER FUND LTD                       | 10907 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| LONGACRE MASTER FUND LTD                       | 11455 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LONGACRE MASTER FUND LTD                       | 11527 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| LONGACRE MASTER FUND LTD                       | 12166 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| LONGACRE MASTER FUND LTD                       | 12346 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LONGACRE MASTER FUND LTD                       | 12396 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LONGACRE MASTER FUND LTD                       | 12840 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| LONGACRE MASTER FUND LTD                       | 13459 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LONGACRE MASTER FUND LTD                       | 16247 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LONGACRE MASTER FUND LTD                       | 16277 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LONGACRE MASTER FUND LTD                       | 16370 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| LONGACRE MASTER FUND LTD                       | 16418 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| LORD CORPORATION                               | 16307 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
|  |  |
| LORENTSON MFG CO INC                           | 12192 EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED) |
| LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL |  |
| WESTEX   | 9463 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                     |
| M A COM INC                                    | 15926 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| MAC ARTHUR CORPORATION                         | 16616 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| MACAUTO USA INC                                | 9431 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                         |
| MACHINED PRODUCTS CO                           | 5115 EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                     |
| MADISON NICHE OPPORTUNITIES LLC                | 7206 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| MADISON NICHE OPPORTUNITIES LLC                | 8663 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| MAGNESIUM ALUMINUM CORP                        | 10186 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| MANDO AMERICA CORPORATION                      | 1569 EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                         |
| MARIAN INC FKA MARIAN RUBBER PRODUCTS          | 11453 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| MARKETING SPECIALTIES MSI PACKAGING            | 523 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                   |
| MATSUO ELECTRONICS OF AMERICA                  | 5306 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| MEDALIST INDUSTRIES INC                        | 9576 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| METAL FLOW CORPORATION                         | 11455 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| METAL MATIC INC                                | 3755 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| METAL TECHNOLOGIES INC                         | 8682 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| MICRON SEMICONDUCTOR PROD INC                  | 7578 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| MICROSEMI CORP                                 | 6932 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| MID CONTINENT SPRING CO EFT                    | 6577 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                  |
| MID STATES RUBBER PRODUCTS INC                 | 12244 EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| MIDTOWN CLAIMS LLC                          | 4501              |  |
|---|-------------------|--|
| AUL ENDUURA INIDI IOTDIEG CODDODATION       | <del>1</del> 00 i | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| MILLENNIUM INDUSTRIES CORPORATION           | 15211             | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| MOLDTECH INC                                | 3738              | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| MOTOROLA INC AKA MOTOROLA AIEG              | 2402              | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| MUBEA INC                                   | 11688             | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| MUELLER INDUSTRIES INC                      | 9550              | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| NATIONAL MOLDING CORPORATION                | 16418             | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| NATIONAL SEMICONDUCTOR CORP                 |                   | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| NEWARK ELECTRONICS                          | 7550              | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| NICHIA AMERICA CORPORATION                  | 2221              | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| NISSAN TRADING CORP USA                     |                   | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| NN BALL AND ROLLER INC                      |                   | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| NORTHERN ENGRAVING CORPORATION              | 7571              | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW |                   |  |
| CORP  | 9771              | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| OETIKER INC                                 |                   | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| OFFSHORE INTERNATIONAL INCORPORATED         | 16393             | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| OKI AMERICA INC                             | 16318             | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
|   |                   |  |
| ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC  |                   | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| ONKYO INDUSTRIAL COMPONENTS INC             |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| ORE HILL HUB FUND LTD                       |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
|   |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
|   |                   | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| PENN ALUMINUM INTERNATIONAL INC             | 16557             | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| PENN ENGINEERING & MANUFACTURING CORP       |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
|   |                   | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| PHILLIPS PLASTICS CORPORATION               |                   | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| PIHER INTERNATIONAL CORP                    |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| PIONEER NORTH AMERICA INC                   |                   | EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)                |
|   |                   | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| PLAINFIELD STAMP ILLINOIS INC               |                   | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| PLASTOMER CORP                              |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| PONTIAC COIL INC                            |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| PRECISION HARNESS INC                       |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
|   |                   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| PRIDGEON & CLAY INC                         | 16661             | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| PROMOTECH KUNSTSTOFF UND                    |                   |  |
| METTALLVERARBEITUNGSGES MBH                 | 124               | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                  | Claim | Exhibit  |
|---|-------|--|
| QUALITY SCREW & NUT CO                        | 4268  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| QUALITY SYNTHETIC RUBBER INC                  | 15231 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY |       |  |
| FUND  | 2739  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| RB & W CORPORATION EFT                        | 10194 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| RED SPOT CORP                                 | 5966  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| REDROCK CAPITAL PARTNERS LLC                  | 222   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| REDROCK CAPITAL PARTNERS LLC                  | 2065  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| REDROCK CAPITAL PARTNERS LLC                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| REDROCK CAPITAL PARTNERS LLC                  | 8373  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| REDROCK CAPITAL PARTNERS LLC                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| REPUBLIC ENGINEERED PRODUCTS INC              | 11264 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| RF MICRO DEVICES INC                          |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| RICHCO INC                                    | 520   | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| RICHCO INC                                    |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| ROBIN INDUSTRIES INC CLEVELAND DIVISION       |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| ROGERS FOAM CORPORATION                       |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| ROHM ELECTRONICS USA LLC                      |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| ROTAFORM LLC                                  |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| RTP CO  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| RUDOLPH BROS & CO                             |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SAINT GOBAIN PERFORMANCE                      | 12030 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SAMUEL SON & CO                               |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SANYO ELECTRONIC DEVICE USA CORP              |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM      |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SEAL & DESIGN INC                             |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SEALED AIR CORPORATION                        |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SEALING DEVICES INC                           |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SEMBLEX CORPORATION                           |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SFS INTEC INC                                 |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SGF OF AMERICA                                |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP     |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SHIN ETSU POLYMER AMERICA INC                 |       | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| SIERRA LIQUIDITY FUND                         |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SIERRA LIQUIDITY FUND                         |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SIERRA LIQUIDITY FUND LLC                     | 9584  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE  |       |  |
| PRODUCTS INC LIVONIA FITTINGS PRODUCTS        |       |  |
| COMPANY ET AL ASSIGNOR                        | 9584  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                   | Claim | Exhibit  |
|--|-------|--|
| SKF USA INC                                    | 11247 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SMALL PARTS INC                                | 11274 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SMALLEY STEEL RING COMPANY                     | 661   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SMC AMERICA INC AKA SCREW MACHINING            |       |  |
| COMPONENTS INC                                 | 2020  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| SPCP GROUP LLC                                 | 7578  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 9219  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 11190 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 11706 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 12257 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 14265 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 14319 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 14347 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPITAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 15476 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPCP GROUP LLC AS AGENT FOR SILVER POINT       |       |  |
| CAPTIAL FUND LP AND SILVER POINT CAPITAL       |       |  |
| OFFSHORE FUND LTD                              | 11568 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA |       |  |
| INC  | 14137 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPCP GROUP LLC AS ASSIGNEE OF INTERMET         |       |  |
| CORPORATION                                    | 14489 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
|  | 11101 | EVUIDIT D. EVUIDIT D.CI.AIMAS (DADTIALI V.SATISEIED CLAIMAS) |
| SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC | 14134 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                           | Claim | Exhibit  |
|--|-------|--|
| SPCP GROUP LLC AS ASSIGNEE OF TEXTRON  |       |  |
| FASTENING SYSTEMS INC                  | 14147 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPECIAL DEVICES INCORPORATED           | 11963 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SPECIAL SITUATIONS INVESTING GROUP INC | 14137 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPEED TECH CORPORATION                 | 10955 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SPERRY & RICE MFG CO LLC               | 26    | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| SPERRY & RICE MFG CO LLC               | 162   | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SPS TECHNOLOGIES WATERFORD COMPANY FKA |       |  |
| TERRY MACHINE COMPANY                  | 9772  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| STADCO INC                             | 4746  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| STANLEY ELECTRIC SALES OF AMERICA INC  | 12257 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| STARK MANUFACTURING LLC                | 1260  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| STEPHENSON & LAWYER INC                | 8663  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| STEWARD INC                            | 1431  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| STONEHILL INSTITUTIONAL PARTNERS LP    | 2120  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SUMIDA TRADING PTE LTD                 | 2215  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| SUMITOMO SITIX SILICON INC             | 1521  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| SUN KWANG BRAZING FILLER METAL         | 5400  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| T & L AUTOMATICS INC                   | 11259 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TDK CORPORATION OF AMERICA             | 11967 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TDK ELECTRONICS EUROPE GMBH            | 9019  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TEFCO INC                              | 4734  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TEKNOR APEX COMPANY                    | 7443  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TERMAX CORP                            | 10011 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| THE CHERRY CORPORATION                 | 10180 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| THE FURUKAWA ELECTRIC CO LTD           | 2649  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| THE FURUKAWA ELECTRIC CO LTD           | 16555 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| THE TIMKEN COMPANY                     |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| THERMOTECH SA DE CV                    | 6096  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| THIERICA INC                           | 11536 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| TI GROUP AUTOMOTIVE SYSTEMS LLC        | 11743 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| TICONA LLC                             | 13420 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TIMKEN US CO                           | 11706 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)        |
| TINNERMAN PALNUT ENGINEERED PRODUCTS   |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| TINNERMAN PALNUT ENGINEERED PRODUCTS   |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| TINNERMAN PALNUT ENGINEERED PRODUCTS   |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| TOLLMAN SPRING CO INC                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TOLLMAN SPRING CO INC                  | 1920  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| TOPCRAFT PRECISION MOLDERS EFT         | 9435  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                               | Claim | Exhibit  |
|--|-------|--|
| TOSHIBA AMERICA ELECTRONIC COMPONENTS INC  | 12239 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| TOSOH SMD INC                              | 1572  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| TPG CREDIT MANAGMENT LP                    |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| TR BUTTERFIELD TRAIL CORP                  | 12342 | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| TRADE DEBT NET                             | 10011 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| TRAM INC                                   | 11461 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| TRANS MATIC MFG CO INC                     | 2065  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| TRITON INDUSTRIES INC                      | 11229 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL  |       |  |
| ALBERT PACKING                             | 12377 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| TWIN CORPORATION                           |       | EXHIBIT H-3 - ADJOURNED EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)     |
| TWIST INC                                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| TWOSON ESP INC                             | 8340  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| TWOSON TOOL CO INC                         | 11233 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
|  |       |  |
| TYCO ELECTRONICS CORPORATION               |       | EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED) |
| TYZ ALL PLASTICS INC                       |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| UFE INC                                    |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| ULTRAFORM INDUSTRIES INC                   |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| UNISOURCE WORLDWIDE INC                    |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| UNITED ELECTRONICS CORP                    |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| UNIVERSAL BEARINGS INC                     |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| UNIVERSAL METAL PRODUCTS INC               |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| UNIVERSAL METAL PRODUCTS INC               | 2069  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
|  |       |  |
| UPG DE MEXICO S DE RL DE CV                |       | EXHIBIT H-1 - ADJOURNED EXHIBIT C CLAIM (OBJECTED-TO CLAIM TO BE DISALLOWED) |
| US FARATHANE CORPORATION                   |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| VIASYSTEMS                                 |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| VICTORY PACKAGING LP                       |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| VIKING PLASTICS INC                        |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| VISHAY AMERICAS INC                        |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| VISHAY AMERICAS INC                        |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| VOGELSANG CORP                             | 5427  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |
| VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS |       |  |
| INC AND AFFILIATES                         |       | EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)                      |
| WAKO ELECTRONICS USA INC                   |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| WALCO CORPORATION                          |       | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)                    |
| WAMCO INC                                  |       | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)                 |
| WARNER ELECTRIC LLC                        | 5970  | EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)                        |

Fortieth Omnibus Claims Objection

Exhibit J - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

| Claim Holder                                | Claim | Exhibit  |
|---|-------|--|
| WHITEBOX HEDGED HIGH YIELD PARTNERS LP      | 1420  | EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)                |
| WIEGEL TOOL WORKS INC                       | 10752 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| WILMINGTON TRUST COMPANY AS INDENTURE       |       |  |
| TRUSTEE                                     | 10271 | EXHIBIT H-5 - ADJOURNED EXHIBIT G CLAIM (ALLOWED CLAIM)      |
| WOCO INDUSTRIETECHNIK GMBH                  | 10076 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| WRIGHT PLASTIC PRODUCTS CO LLC              | 16447 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| XILINX INC                                  | 7282  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| YAZAKI NORTH AMERICA INC                    | 13183 | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
|   |       |  |
| ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV | 12019 | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |
| ZIERICK MFG CO                              | 3375  | EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)    |
| ZILOG INC                                   | 9304  | EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED) |

## **Exhibit C**

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- X

In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized

Debtors.

----- x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED, (II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B) CLAIMS TO BE FURTHER MODIFIED, AND (C) OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

#### ("FORTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection" or the "Objection") of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December 21, 2009; and upon the record of the hearing held on the Fortieth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

#### IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

- A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, G, H-1, H-2, H-3, H-4, and GH-5 hereto was properly and timely served with a copy of the Fortieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Fortieth Omnibus Claims Objection, and notice of the deadline for responding to the Fortieth Omnibus Claims Objection. No other or further notice of the Fortieth Omnibus Claims Objection is necessary.
- B. This Court has jurisdiction over the Fortieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Fortieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Fortieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- C. The Claims listed on Exhibit A assert liabilities or dollar amounts for which the Debtors are not liable and that are not owing pursuant the Reorganized Debtors' books and records (the "Exhibit A Claims").
- D. The Claims listed on Exhibit B assert liabilities and dollar amounts for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records

<sup>(</sup>cont'd from previous page)

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Fortieth Omnibus Claims Objection.

<sup>2</sup> DeltaView comparison of pcdocs://chisr01a/699965/6 and pcdocs://chisr01a/699965/8. Performed on 1/20/2010.

because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit B Claims").

- E. The Claims listed on Exhibit C assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit C Claims").
- F. The Claims listed on Exhibit D assert liabilities or dollar amounts that have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow each such Claim either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit D Claims").
- G. The Claims listed on Exhibit E assert liabilities or dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to further modify and allow each such Claim either because the amounts, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit E Claims").
- H. The Claims listed on Exhibit F assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and have been partially satisfied by

<sup>(</sup>cont'd from previous page)

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of (cont'd)

<sup>3</sup> DeltaView comparison of pcdocs://chisr01a/699965/6 and pcdocs://chisr01a/699965/8. Performed on 1/20/2010.

Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow such claims either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit F Claims").

- I. The Claims listed on Exhibit G assert liabilities or dollar amounts that the Reorganized Debtors propose to allow either because the proposed allowed amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit G Claims").
- J. <u>Exhibit HI</u> hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on <u>Exhibits D</u>, <u>E</u>, <u>F</u>, and <u>G</u>. <u>Exhibit HJ</u> sets forth each of the Claims referenced on <u>Exhibits A</u>, <u>B</u>, <u>C</u>, <u>D</u>, <u>E</u>, <u>F</u>, and <u>G</u> in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

- 1. Each Exhibit A Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.
- 2. Each Exhibit B Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
- 3. Each Exhibit C Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

<sup>(</sup>cont'd from previous page)

fact when appropriate. See Fed. R. Bankr. P. 7052.

<sup>4</sup> DeltaView comparison of pcdocs://chisr01a/699965/6 and pcdocs://chisr01a/699965/8. Performed on 1/20/2010.

- 4. Each Exhibit D Claim listed on Exhibit D hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit D and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims are deemed withdrawn.
- 5. Each Exhibit E Claim listed on Exhibit E hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit E and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims are deemed withdrawn.
- 6. Each Exhibit F Claim listed on Exhibit F hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit F and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims are deemed withdrawn.
- 7. Each Exhibit G Claim listed on Exhibit G hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims are deemed withdrawn.
- 8. With respect to each Claim for which a Response to the Fortieth Omnibus
  Claims Objection has been filed and served, as listed on Exhibits H-1, H-2, H-3, H-4, and H-5, and
  which Response has not been resolved by the parties, the hearing regarding the objection to such
  Claims shall be adjourned to a future date to be noticed by the Reorganized Debtors consistent
  with and subject to the Claims Objection Procedures Order; provided, however, that such
  adjournment shall be without prejudice to the Reorganized Debtors' right to assert that any such
  Response was untimely or otherwise deficient under the Claims Objection Procedures Order.
- 5 DeltaView comparison of pcdocs://chisr01a/699965/6 and pcdocs://chisr01a/699965/8. Performed on 1/20/2010.

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<u>9.</u> 8. Entry of this order is without prejudice to the Reorganized Debtors' rights

to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further

object to Claims that are the subject of the Fortieth Omnibus Claims Objection except as such

claims may have been settled and allowed.

9. This Court shall retain jurisdiction over the Reorganized Debtors and the 10.

holders of Claims subject to the Fortieth Omnibus Claims Objection to hear and determine all

matters arising from the implementation of this order.

10. Each of the objections by the Reorganized Debtors to each Claim 11.

addressed in the Fortieth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D, E,

F, and G constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This

order shall be deemed a separate order with respect to each Claim that is the subject of the Fortieth

Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which

involves such Claim and shall not act to stay the applicability or finality of this order with respect

to the other contested matters covered hereby.

12. 11. Kurtzman Carson Consultants LLC is hereby directed to serve this order,

including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York

January \_\_\_\_, 2010

UNITED STATES BANKRUPTCY JUDGE

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